

**SPECIAL DISTRICTS DEPARTMENT  
SUMMARY**

	<u>Page #</u>	<u>Requirements</u>	<u>Sources</u>	<u>Use of (Contribution to) Fund Balance</u>	<u>Staffing</u>
<b><u>SPECIAL REVENUE FUNDS</u></b>					
SPECIAL DISTRICTS	424				
GENERAL DISTRICTS - CONSOLIDATED	427	12,541,377	8,086,673	4,454,704	98
PARK DISTRICTS - CONSOLIDATED	434	2,580,885	2,431,444	149,441	23
BIG BEAR RECREATION AND PARK DISTRICT	441	3,991,302	3,354,840	636,462	57
BLOOMINGTON RECREATION & PARK DISTRICT	444	328,713	295,495	33,218	2
ROAD DISTRICTS - CONSOLIDATED	447	2,200,071	2,249,375	(49,304)	1
STREETLIGHT DISTRICTS - CONSOLIDATED	463	867,984	803,714	64,270	0
TOTAL SPECIAL REVENUE FUNDS		<u>22,510,332</u>	<u>17,221,541</u>	<u>5,288,791</u>	<u>181</u>

	<u>Page #</u>	<u>Requirements</u>	<u>Sources</u>	<u>Use of (Contribution to) Net Position</u>	<u>Staffing</u>
<b><u>ENTERPRISE FUNDS</u></b>					
SPECIAL DISTRICTS:					
CSA 70 HAVASU LAKE	432	75,215	77,202	(1,987)	0
SANITATION DISTRICTS - CONSOLIDATED	458	8,883,617	7,988,678	894,939	0
WATER DISTRICTS - CONSOLIDATED	468	8,031,633	6,873,384	1,158,249	0
TOTAL ENTERPRISE FUNDS		<u>16,990,465</u>	<u>14,939,264</u>	<u>2,051,201</u>	<u>0</u>

	<u>Page #</u>	<u>Total Amount</u>
CAPITAL IMPROVEMENT PROGRAM	472	34,655,549
RESERVES	482	31,228,392



## SPECIAL DISTRICTS DEPARTMENT

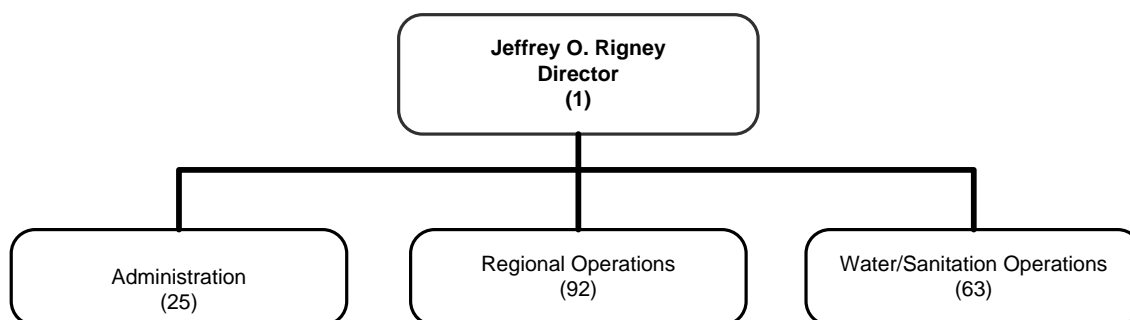
Jeffrey O. Rigney

### DEPARTMENT MISSION STATEMENT

*The Special Districts Department promotes safe, healthy, enjoyable, and dynamic communities by providing essential programs and municipal services that meet the current and future needs of the communities served.*



### ORGANIZATIONAL CHART



### 2015-16 SUMMARY OF BUDGET UNITS

2015-16						
	Requirements	Sources	Net County Cost	Use of / (Contribution to) Fund Balance	Use of / (Contribution to) Net Position	Staffing
<b><u>Special Revenue Funds</u></b>						
General Districts - Consolidated	12,541,377	8,086,673		4,454,704		98
Park Districts - Consolidated	2,580,885	2,431,444		149,441		23
Big Bear Valley Recreation and Park District	3,991,302	3,354,840		636,462		57
Bloomington Recreation and Park District	328,713	295,495		33,218		2
Road Districts - Consolidated	2,200,071	2,249,375		(49,304)		1
Streetlight Districts - Consolidated	867,984	803,714		64,270		0
Total Special Revenue Funds	22,510,332	17,221,541		5,288,791		181
<b><u>Enterprise Funds</u></b>						
CSA 70 HL Havasu Lake	75,215	77,202			(1,987)	0
Sanitation Districts - Consolidated	8,883,617	7,988,678			894,939	0
Water Districts - Consolidated	8,031,633	6,873,384			1,158,249	0
Total Enterprise Funds	16,990,465	14,939,264			2,051,201	0
<b>Total - All Funds</b>	39,500,797	32,160,805	0	5,288,791	2,051,201	181



## 2014-15 MAJOR ACCOMPLISHMENTS

- Completed 100% schematic design for Big Bear Alpine Zoo toward construction documents and project bid in early 2016
- Completed the following projects:
  - Awanhee sewage tanks to provide emergency storage
  - Dog park, playground and major landscaping upgrades at The Ranch Park in Big Bear City
  - Expansion of sewer plant to include sludge drying beds at Glen Helen
  - Phase I of the meter replacement/upgrade program for CSA 70 Zone J Oak Hills
  - Replica one room school house was built for display at Oak Glen Park
  - Road Paving – Deer Lodge Park, Rocky Point, Strawberry Lodge
  - Road Slurry – Fairway, Highland Estates, Lake Arrowhead, Pan Springs, Sugarloaf, Windy Pass
  - Sewer Main along Valley Boulevard in Bloomington to provide new service to the area
  - Snow leopard habitat at Big Bear Alpine Zoo and accepted two young snow leopards from the Species Survival Program
  - Veterans Memorial at Pioneer Park in Lucerne Valley
  - Water main line replacement in CSA 42 Oro Grande
- Continued to offer expertise to other County departments including:
  - Regional Parks
  - Facilities Management
  - Arrowhead Regional Medical Center
  - Sheriff/Coroner/Public Administrator
  - Airports
  - Museum
  - Public Works

## DEPARTMENT PERFORMANCE MEASURES

COUNTY GOAL: IMPROVE COUNTY GOVERNMENT OPERATIONS		Measure	2013-14 Actual	2014-15 Target	2014-15 Est.	2015-16 Target
OBJECTIVE	Monitor and evaluate operations and implement strategies to continually improve efficiency, effectiveness, and collaboration.	NEW				
STRATEGY	Utilize new automated water meter infrastructure (cellular read meters) to provide timely notification of leak detection analysis to customers.	Percentage of customers (with cellular read meters) notified of new leaks within 24 hours of detection.	N/A	N/A	N/A	100%
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Est.	2015-16 Target
OBJECTIVE	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of water valves exercised annually.	N/A	100%	65%	65%
STRATEGY	Use maintenance management system to increase preventative maintenance levels for water and sanitation systems.					



## DEPARTMENT PERFORMANCE MEASURES CONTINUED

COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Est.	2015-16 Target
OBJECTIVE	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of annual required sewer line inspections and cleanings completed.	N/A	100%	100%	100%
STRATEGY	Use maintenance management system to increase preventative maintenance levels for water and sanitation systems via video inspections per annual requirements of each district Sewer System Maintenance Management Plan.					
COUNTY GOAL: OPERATE IN A FISCALLY-RESPONSIBLE AND BUSINESS-LIKE MANNER		Measure	2013-14 Actual	2014-15 Target	2014-15 Est.	2015-16 Target
OBJECTIVE	Implement information management best-practices that will fully utilize available technology, unify platforms and move toward a standardized enterprise approach.	Percentage of on-time water and sewer payments.	N/A	84%	84%	84%
STRATEGY	Use technology to facilitate on-time bill payments by promoting online bill payments via electronic payments.					



## General Districts Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

**County Service Area (CSA) 40 Elephant Mountain** was established by an act of the County of San Bernardino Board of Supervisors on August 11, 1969 to provide ten channels of ultra-high frequency (UHF) television translator service broadcast from Elephant Mountain, and five channels of very high frequency (VHF) television translator service broadcast from Newberry Springs to the 100 square mile area encompassing Barstow, Daggett, Hinkley, Newberry Springs and Yermo. This CSA provides service to approximately 35,000 households and is financed by property taxes and rental income.

#### Budget at a Glance

Requirements Less Reimbursements	\$22,295,000
Sources/Reimbursements	\$17,840,296
Use of/ (Contribution to) Fund Balance	\$4,454,704
Total Staff	98

**CSA 70 Countywide** was established by an act of the County of San Bernardino Board of Supervisors on December 29, 1969 to provide a centralized mechanism for administration of personnel and operations which serve all board governed special districts. The employees are engaged in multi-district operations funded by the various sanitation, water, road, streetlights, and park and recreation districts. Staff provides centralized and regional management services, administration, engineering, fiscal, human resources, lien administration, park maintenance, payroll, information services, road maintenance and inspection services.

**CSA 70 D-1 Lake Arrowhead** was established by an act of the County of San Bernardino Board of Supervisors on August 26, 1974 to maintain a dam located on the east side of Lake Arrowhead known as Papoose Lake. The Improvement Zone is financed by property taxes, which fund security, maintenance, replacement shrubbery, reforestation, and engineering services.

**CSA 70 DB-1 Bloomington** was established by the County of San Bernardino Board of Supervisors on February 10, 2004. On January 23, 2004, property owners approved an annual service charge per parcel with a 2.5% annual inflationary increase, currently \$649.03. The Improvement Zone is responsible for the maintenance of two detention basins and four landscaped intersections in the Bloomington area.

**CSA 70 EV-1 East Valley** was established by the San Bernardino County Board of Supervisors on April 23, 1996. The District is responsible for the maintenance of the Alabama Street storm drain in the Redlands Citrus Plaza area. Funding for this Improvement Zone's operation is generated through a developer buy-in charge, which was received in fiscal year 2008-09.

**CSA 70 DB-2 Big Bear** was established by an act of the County of San Bernardino Board of Supervisors on April 27, 2010. The Improvement Zone maintains a detention basin, open space and storm drain conveyances to the basin of a newly developed tract on Maple Drive in the Big Bear area. This Improvement Zone's operations are funded by an annual service charge levied on property owners within the District.

**CSA 120 North Etiwanda Preserve** was formed on July 1, 2009 as a result of Local Agency Formation Commission Resolution No. 3051. The resolution included the dissolution of CSA 70 OS-1 and OS-3. The CSA provides for the management, protection and operation of 1,202 acres of open space and mitigation property. Acreage is primarily composed of mitigated Riversidean Alluvial Fan Sage Habitat located north of Rancho Cucamonga and east of Day Creek Blvd. The CSA is primarily financed by interest income generated annually from a non-wasting endowment fund. Additional endowments are received when mitigation acreage and management responsibility is accepted by the CSA. The CSA also receives grants and other funding for operation of the open space district.

**CSA 70 TV-2 Morongo Valley** was established by an act of the County of San Bernardino Board of Supervisors on October 18, 1976 to provide nine channels of UHF television and one channel of VHF television translator service to the 38 square miles of the Morongo Valley area. This Improvement Zone provides service to approximately 2,000 households and is financed by property tax revenue.

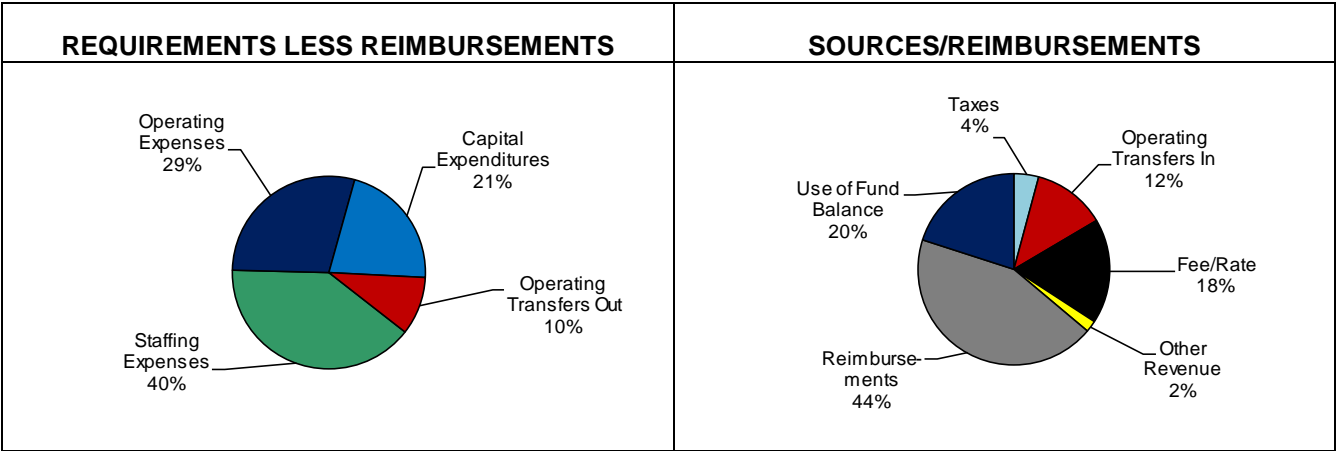


**CSA 70 TV-4 Wonder Valley** was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF television translator service broadcast from Pinto Mountain, for the direct benefit of Wonder Valley. This Improvement Zone provides service to approximately 2,000 households and is financed by a special tax of \$5 per parcel on 4,868 parcels, which funds a part-time TV production assistant for community television, and a basic community television program service.

**CSA 70 TV-5 Mesa** was established by an act of the County of San Bernardino Board of Supervisors on July 11, 1995 to provide eight channels of UHF translator service broadcast from Pinto Mountain to the 100 square mile area encompassing Copper Mesa, Desert Heights, Flamingo Heights, Landers, and Yucca Mesa. This Improvement Zone provides service to approximately 18,000 households and is financed by a special tax of \$25 per improved parcel on 6,816 parcels that was approved by voters in 1995.

**Community Facilities District (CFD 2006-1) Lytle Creek** was established by the San Bernardino County Board of Supervisors on March 13, 2007. Also, on March 13, 2007, the Board adopted an ordinance authorizing the levying of special taxes to finance the maintenance of public infrastructure. 2009-10 was the first year of the special tax levy. The CFD is responsible for the maintenance of open space and storm drain protection services in the Glen Helen area.

2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: General Districts-Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: General

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	7,637,383	7,265,992	7,607,690	7,181,410	9,512,468	8,885,538	(626,930)
Operating Expenses	3,431,632	4,383,885	4,113,579	4,243,824	7,319,155	6,445,696	(873,459)
Capital Expenditures	930,475	1,140,264	1,407,522	1,321,996	5,918,100	4,791,523	(1,126,577)
Total Exp Authority	11,999,490	12,790,141	13,128,791	12,747,230	22,749,723	20,122,757	(2,626,966)
Reimbursements	(8,611,660)	(8,530,788)	(8,289,864)	(9,122,667)	(13,357,292)	(9,753,623)	3,603,669
Total Appropriation	3,387,830	4,259,353	4,838,927	3,624,563	9,392,431	10,369,134	976,703
Operating Transfers Out	53,000	515,600	1,148,963	454,972	723,221	2,172,243	1,449,022
Total Requirements	3,440,830	4,774,953	5,987,890	4,079,535	10,115,652	12,541,377	2,425,725
<b>Sources</b>							
Taxes	927,580	923,773	949,017	937,364	907,307	929,191	21,884
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	18,996	220,131	20,690	30,715	36,634	45,379	8,745
Fee/Rate	1,705,841	2,173,503	2,143,433	2,022,409	4,780,806	3,935,721	(845,085)
Other Revenue	818,097	582,092	268,269	396,166	449,398	434,839	(14,559)
Total Revenue	3,470,514	3,899,499	3,381,409	3,386,654	6,174,145	5,345,130	(829,015)
Operating Transfers In	1,211,795	1,856,365	4,727,900	1,617,182	1,320,436	2,741,543	1,421,107
Total Financing Sources	4,682,309	5,755,864	8,109,309	5,003,836	7,494,581	8,086,673	592,092
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	(1,241,479)	(980,911)	(2,121,419)	(924,301)	2,621,071	4,454,704	1,833,633
Available Reserves					9,283,690	8,374,358	(909,332)
Total Fund Balance					11,904,761	12,829,062	924,301
Budgeted Staffing*	108	98	94	97	97	98	1

\*Data represents modified budgeted staffing

## DETAIL OF 2015-16 RECOMMENDED BUDGET

2015-16					
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b>Special Revenue Funds</b>					
CSA 40 Elephant Mountain (Fund SIS)	434,788	366,843	67,945	975,286	1
CSA 70 Countywide (Fund SKV)	11,082,266	6,658,282	4,423,984	3,436,197	97
CSA 70 D-1 Lake Arrowhead (Fund SLA)	530,293	545,214	(14,921)	1,671,803	0
CSA 70 DB-1 Bloomington (Fund SLB)	56,533	45,891	10,642	78,252	0
CSA 70 EV-1 East Valley (Fund SFC)	27,707	742	26,965	165,120	0
CSA 70 DB-2 Big Bear (Fund EIB)	13,829	17,314	(3,485)	71,174	0
CSA 70 TV-2 Morongo Valley (Fund SLD)	83,643	147,589	(63,946)	915,526	0
CSA 70 TV-4 Wonder Valley (Fund SLF)	29,602	27,825	1,777	116,025	0
CSA 70 TV-5 Mesa (Fund SLE)	192,130	182,913	9,217	541,941	0
CFD 2006-1 Lytle Creek (Fund CXI)	30,986	32,463	(1,477)	386,006	0
CSA 120 North Etiwanda Preserve (Fund SOH)	59,600	61,597	(1,997)	17,028	0
Total Special Revenue Funds	12,541,377	8,086,673	4,454,704	8,374,358	98

**CSA 40 Elephant Mountain** – Requirements of \$434,788 include staffing expenses that fund 1 regular position; operating expenses for television translator services operations and maintenance; travel/training costs; transfers for allocated indirect costs; and operating transfers out for capital improvement projects. Sources of \$366,843 are



primarily from property taxes and other revenue. Fund balance of \$1.0 million is available to support future operations and one-time use for capital expenditures.

**CSA 70 Countywide** – Requirements of \$11.1 million include staffing expenses that fund 97 positions including 90 regular and 7 limited-term positions; operating expenses for department-wide administrative support services; transfers for shared positions with other departments; vehicle costs; training costs; and contract services for other County departments. Other County departments for which services are provided to include Regional Parks, Sheriff/Coroner/Public Administrator (Sheriff), Behavioral Health, Airports, and department-wide service agreements with Architecture and Engineering, and Arrowhead Regional Medical Center. Also included in requirements are capital expenditures for vehicle and equipment purchases, as well as capital improvement projects for Lake Gregory Dam, the Glen Helen Lift Station, and improvements at Mojave Narrows. Sources of \$6.7 million primarily include revenue from water and sanitation operations and maintenance for Regional Parks, Sheriff's Department, and Airports; the capital improvement projects listed above; and countywide engineering and lien administration revenues. Fund balance of \$7.9 million consists of \$3.4 million of available reserves to support future operations and a use of fund balance of \$4.5 million for one-time expenditures primarily for capital improvement projects including the purchase of a new building for the Water and Sanitation division, and a \$200,000 contribution to general reserves.

**CSA 70 D-1 Lake Arrowhead** – Requirements of \$530,293 include operating and maintenance expenses for Lake Arrowhead Dam; transfers for allocated indirect costs; and operating transfers out for capital improvement projects. Sources of \$545,214 primarily include property taxes. Fund balance of \$1.7 million is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$14,921 will be set aside in available reserves to support future operations.

**CSA 70 DB-1 Bloomington** – Requirements of \$56,533 include operating and landscape maintenance expenses, and transfers for allocated indirect costs. Sources of \$45,891 are primarily from service charges. Fund balance of \$88,894 consists of available reserves to support future operations of \$78,252 and a use of fund balance of \$10,642 for ongoing operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 EV-1 East Valley** – Requirements of \$27,707 include operating expenses for maintaining storm drain protection. Sources of \$742 are for interest revenue. Fund balance of \$192,085 consists of \$165,120 in available reserves to support future operations and a use of fund balance of \$26,965 for one-time maintenance projects in as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 DB-2 Big Bear** – Requirements of \$13,829 include operating and maintenance expenses for detention basin, open space, and storm drain. Sources of \$17,314 are primarily from service charges. Fund balance of \$67,689 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$3,485 totaling \$71,174 will be set aside in available reserves to support future operations.

**CSA 70 TV-2 Morongo Valley** – Requirements of \$83,643 include operating and maintenance expenses for television translator services; and transfers for allocated indirect costs. Sources of \$147,589 are primarily from property taxes. Fund balance of \$851,580 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$63,946 totaling \$915,526 will be set aside in available reserves to support future operations.

**CSA 70 TV-4 Wonder Valley** – Requirements of \$29,602 include operating and maintenance expenses for television translator services, and transfers for allocated indirect costs. Sources of \$27,825 are primarily from a special tax. Fund balance of \$117,802 consists of \$116,025 in available reserves to support future operations and use of fund balance of \$1,777 for one-time maintenance projects as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 TV-5 Mesa** – Requirements of \$192,130 include operating and maintenance expenses for television translator services; transfers for allocated indirect costs; and capital expenditures. Sources of \$182,913 are



primarily from special taxes. Fund balance of \$551,158 consists of \$541,941 in available reserves to support future operations and use of fund balance of \$9,217 for one-time maintenance projects as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CFD 2006-1 Lytle Creek** – Requirements of \$30,986 include operating expenses for maintaining open spaces and storm drain protection, and transfers for allocated indirect costs. Sources of \$32,463 are primarily from special taxes. Fund balance of \$384,529 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$1,477 totaling \$386,006 will be set aside in available reserves to support future operations.

**CSA 120 North Etiwanda Preserve** – Requirements of \$59,600 include operating and maintenance expenses of the preserve; conservation studies; and transfers for allocated indirect costs. Sources of \$61,597 are primarily from Proposition 117 Habitat Conservation Grant, operating transfers in from interest earned on the endowment trust fund, and mitigation acceptance fees. Fund balance of \$15,031 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$1,997 totaling \$17,028 will be set aside in available reserves to support future operations.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$2.4 million due to a decrease in reimbursements of \$3.6 million as a result of a reduction in fixed asset transfers in, and decreases in staffing expenses, operating expenses, and capital expenditures. Sources are increasing by \$592,092 due to an increase in operating transfers in for the Lake Gregory Dam capital improvement project funded by the County General Fund.

## ANALYSIS OF FUND BALANCE

Fund balance of \$12.8 million consists of \$8.4 million in available reserves and the use of fund balance of \$4.5 million primarily to fund one-time capital expenditures. Contributions to fund balance in prior fiscal years were primarily contributed to fund multi-year capital improvement projects in future years. Other uses of fund balance in CSA's where services are funded by property taxes is primarily due to requirements exceeding sources and the level of service provided is dictated by the amount of available revenue. The use of fund balance in CSA's where services are funded by service charges or special taxes is primarily due to fund balance exceeding the Department's required 25% reserve threshold and is used until such time that reserves are reduced to the required threshold.

## 2015-16 POSITION SUMMARY\*

Division	2014-15 Modified Staffing	Adds	Deletes	Re-Orgs	2015-16 Recommended	Limited	Regular
Administration	25	3	-4	2	26	3	23
Regional Operations	9	0	-1	1	9	0	9
Water/Sanitation Operations	63	3	0	-3	63	3	60
Total	97	6	-5	0	98	6	92

\*Detailed classification listing available in Appendix D

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$8.9 million fund 98 budgeted positions of which 92 are regular positions and 6 are limited term positions. Staffing changes reflect an increase of 1 regular net budgeted position.

Additions include: (1) Principal Administrative Analyst, (1) Division Manager, Operations (3) BG Public Service Employee and (1) PSE-WAS Supervisor.

Deletions include: (1) BG Regional Manager, (1) BG Office Assistant II, (1) BG Principal Budget Officer, (1) BG Public Service Employee and (1) BG Deputy Director.



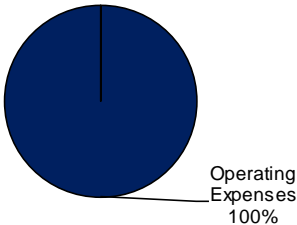
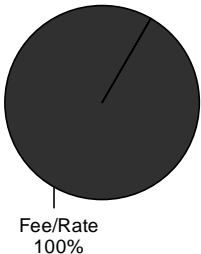
## CSA 70 HL Havasu Lake Enterprise Fund

### DESCRIPTION OF MAJOR SERVICES

County Service Area (CSA) 70, Zone HL was established by an act of the County of San Bernardino Board of Supervisors on April 1, 1990 to provide refuse collection services within the community of Havasu Lake. The CSA is funded by annual service charges assessed on property and collected through annual property taxes.

Budget at a Glance	
Requirements Less Reimbursements	\$75,215
Sources/Reimbursements	\$77,202
Use of / (Contribution To) Net Position**	(\$1,987)
Total Staff	0

### 2015-16 RECOMMENDED BUDGET

REQUIREMENTS LESS REIMBURSEMENTS	SOURCES/REIMBURSEMENTS
 <p>Operating Expenses 100%</p>	 <p>Fee/Rate 100%</p>

\*\* Contribution to Net Position appears as a negative number and increases Estimated Net Position Available.



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
DEPARTMENT: Special Districts  
FUND: CSA70 HL Havasu Lake

BUDGET UNIT: EJA 487  
FUNCTION: Operations  
ACTIVITY: General

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	60,870	65,088	64,942	64,820	68,226	75,215	6,989
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	60,870	65,088	64,942	64,820	68,226	75,215	6,989
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	60,870	65,088	64,942	64,820	68,226	75,215	6,989
Operating Transfers Out	0	0	0	0	0	0	0
Total Requirements	60,870	65,088	64,942	64,820	68,226	75,215	6,989
<b>Sources</b>							
Taxes	1,242	357	909	1,308	762	909	147
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	0	0	0	0	0	0	0
Fee/Rate	63,046	69,491	71,738	70,261	76,393	76,293	(100)
Other Revenue	39	144	51	67	47	0	(47)
Total Revenue	64,327	69,992	72,698	71,636	77,202	77,202	0
Operating Transfers In	2,000	750	0	0	0	0	0
Total Sources	66,327	70,742	72,698	71,636	77,202	77,202	0
<b>Net Position</b>							
Use of/ (Contribution to) Net Position**	(5,457)	(5,654)	(7,756)	(6,816)	(8,976)	(1,987)	6,989
Est. Net Position Available					26,762	26,589	(173)
Total Net Position					17,786	24,602	6,816
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing

\*\* Contribution to Net Position appears as a negative number and increases Estimated Net Position Available.

## MAJOR EXPENDITURES AND REVENUE IN 2015-16 RECOMMENDED BUDGET

Major expenditures of \$75,215 include operating expenses to fund refuse services. Major revenue sources of \$77,202 primarily include user service charges.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are increasing by \$6,989 due to changes in professional and specialized services costs. There are no significant changes in sources.

## ANALYSIS OF NET POSITION

For 2015-16 CSA 70 Zone HL's budget has a beginning net position of \$23,335 and available reserves of \$25,322, which reflects a contribution to net position of \$1,987. Net position supports the Department's policy of maintaining a minimum of 25% operating capital to support operations.

## STAFFING CHANGES AND OPERATIONAL IMPACT

There is no staffing associated with this budget unit.



## Park Districts Special Revenue Funds – Consolidated

### DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of parks throughout the County Service Areas (CSA). Revenue is received through property taxes, state aid, federal aid and service charges.

#### Budget at a Glance

Requirements Less Reimbursements	\$2,580,885
Sources/Reimbursements	\$2,431,444
Use of/ (Contribution to) Fund Balance	\$149,441
Total Staff	23

**CSA 20 Joshua Tree** was established by an act of the County of San Bernardino Board of Supervisors on June 1, 1964. Resolution 1993-22 consolidated the services of fire with streetlighting, park and recreation. This park CSA provides funding for four parks, three ball fields, one recreation center building, a water playground, a skateboard park, and a 12,000 sq. ft. community center. This park CSA also provides maintenance for approximately 297 streetlights. Funding of this District is derived from property taxes and a \$30 improved parcel and \$10 unimproved parcel service charge. Currently there are approximately 4,396 improved parcels and 5,546 unimproved parcels.

**CSA 29 Lucerne Valley** was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964. The park CSA provides park and recreation services, a cemetery, television translators, and streetlighting to the community of Lucerne Valley. The park CSA serves approximately 3,000 residents and provides an equestrian center for local horse groups and for events. Services are funded primarily by property taxes.

**CSA 42 Oro Grande** was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide water, sewer, park, refuse collection, and streetlighting services to the community of Oro Grande. This park CSA serves approximately 123 residences. In 2009-10 the District consolidated park and streetlight services to increase operational efficiencies and reduce administrative activities. The park CSA funds the operation and maintenance of 40 streetlights. Services are funded by property taxes, park program fees, and other miscellaneous revenue.

**CSA 56 Wrightwood** was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide park and recreation services along with one community center and one senior center. The community of Wrightwood provides various park and recreation activities for approximately 3,000 users. Services are funded primarily by property taxes.

**CSA 63 Oak Glen-Yucaipa** was established by an act of the County of San Bernardino Board of Supervisors on December 18, 1967 to maintain a 19-acre park site which contains a historical schoolhouse, tennis court, playground, picnic area and paved parking lot for unincorporated areas in Yucaipa and Oak Glen. This park CSA is located 4 miles northeast of Yucaipa and serves approximately 10,000 park visitors annually. Services are funded primarily by property taxes.

**CSA 70 M Wonder Valley** is located ten miles east of Twenty-Nine Palms and was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to provide park services to the community of Wonder Valley. This park improvement zone is funded by a \$10 per parcel, per year service charge levied on 4,658 parcels.

**CSA 70 P-6 El Mirage** was established by an act of the County of San Bernardino Board of Supervisors on October 15, 1990. This park improvement zone provides park and recreation services for approximately 3,710 users through a special tax of \$9.00 per parcel, per year billed on 3,538 parcels.

**CSA 70 P-8 Fontana** was established by an act of the County of San Bernardino Board of Supervisors and a service charge of \$394 per parcel for the first year was approved on July 13, 1993, to provide park maintenance and streetlighting services for Tract 15305 in an unincorporated area east of Fontana. The property that had been maintained has been sold and the maintenance and streetlighting costs will be minimal.



**CSA 70 P-10 Mentone** was established by an act of the County of San Bernardino Board of Supervisors on November 28, 1995 to provide park maintenance, landscaping, and streetlighting services. There are 28 streetlights in the District. The park improvement zone is funded by a service charge with a maximum charge of \$500 per parcel, per year. The 2015-16 service charge is \$500 per parcel and will be levied on 128 residential properties.

**CSA 70 P-12 Montclair** was established by an act of the County of San Bernardino Board of Supervisors on February 7, 2006 and voters approved a \$700 per parcel, per year service charge with a 1.5% inflationary increase to provide landscaping, graffiti removal, block wall maintenance, and streetlighting services to Tract 17509 in the Montclair area. The service charge for 2015-16 is \$731.98 per parcel and will be levied on 37 parcels.

**CSA 70 P-13 El Rancho Verde** was established by an act of the County of San Bernardino Board of Supervisors and on August 1, 2006 to provide landscape improvements to the Riverside Avenue median in the unincorporated area of El Rancho Verde. A \$142.65 per parcel, per year service charge for 509 parcels, approved by property owners in the improvement zone, covers ongoing maintenance costs associated with landscape improvements.

**CSA 70 P-14 Mentone** was established by an act of the County of San Bernardino Board of Supervisors on December 19, 2006 to provide landscape maintenance, streetlighting services and a detention basin to Tract 16602 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved on July 10, 2007. The 2015-16 service charge of \$350 will be levied on 108 parcels.

**CSA 70 P-16 Eagle Crest** was established by an act of the County of San Bernardino Board of Supervisors on January 23, 2007 to provide landscape maintenance and streetlighting services to Tract 16756 in the Mentone area. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided by this District. The 2015-16 service charge of \$407.65 will be levied on 44 parcels.

**CSA 70 P-17 Bloomington** was established to provide landscape maintenance services and a detention basin to Tract 17395. A per parcel service charge with a 2.5% inflationary increase was approved to fund the services provided to this District. No service charge is being levied for 2015-16.

**CSA 70 P-18 Randall Crossings** was established on July 9, 2013 by an act of the County of San Bernardino Board of Supervisors for the purpose of drainage and landscaping for Tract No. 18822 (Randall Crossings). This zone will be responsible for maintaining two catch basins, one 12" pipe and a drainage swale with landscaping. The 2015-16 property based charge will be \$630.38 per parcel per year with an annual 2.5% inflationary increase.

**CSA 70 P-19 Gregory Crossings** was established on September 24, 2013 by an act of the County of San Bernardino Board of Supervisors for the purpose of landscaping and detention basin maintenance for Tract No. 18659 (Gregory Crossings). This zone will be responsible for maintaining a 600 foot, 72 inch culvert pipe, drain and 14,579 square feet of landscaping. The 2015-16 property based charge will be \$1,353 per year with an annual 2.5% inflationary increase per parcel.

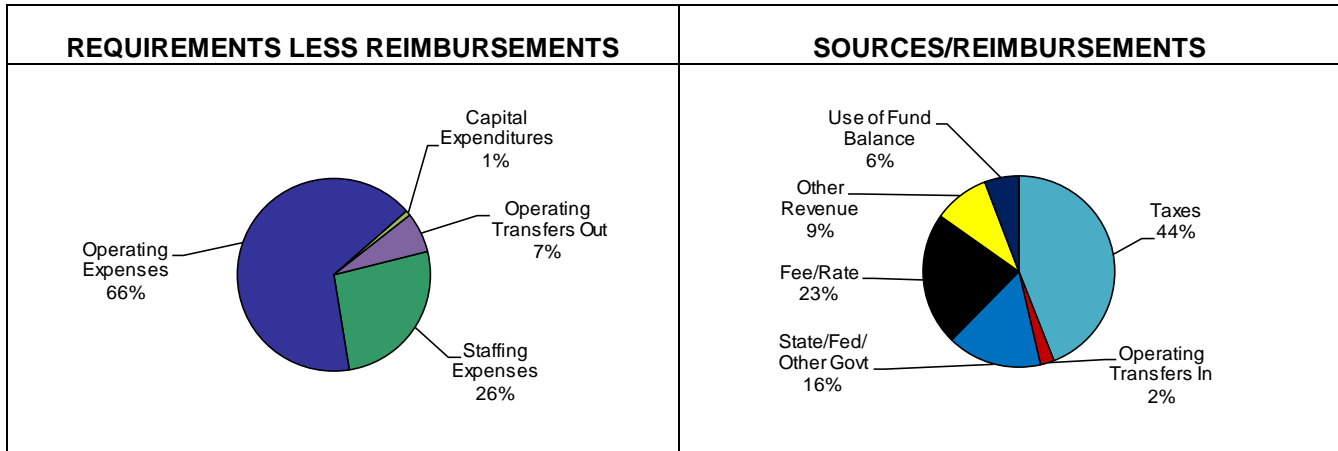
**CSA 70 P-20 Mulberry Heights** was established on January 14, 2014 by an act of the County of San Bernardino Board of Supervisors for the purpose of landscaping and drainage maintenance of Tract No. 16753 (Mulberry Heights) in the Fontana area. This zone will be responsible for maintaining 5,385 square feet of landscaping and one 72" corrugated metal perforated pipe. The 2015-16 property based rate will be \$1,076.25 with an annual inflationary increase of 2.5% per parcel.

**CSA 70 W Hinkley** was established by an act of the County of San Bernardino Board of Supervisors on April 30, 1973, to provide park services and a community center to the community of Hinkley. The park improvement zone serves approximately 5,000 community residents and is funded by property taxes.



**CSA 82 Searles Valley** was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. Located in the Northwest corner of the County, this budget represents maintenance costs for the roadside park in Searles Valley. This park CSA serves approximately 800 park users. The park CSA is primarily funded by revenues from CSA 82, Sanitation District (EFY-495).

## 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Park Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Park

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	614,254	566,682	628,615	568,615	721,764	679,686	(42,078)
Operating Expenses	1,332,119	1,344,828	1,311,177	1,645,407	1,760,286	1,705,163	(55,123)
Capital Expenditures	31,141	3,882	0	43,508	137,240	22,500	(114,740)
Total Exp Authority	1,977,514	1,915,392	1,939,792	2,257,530	2,619,290	2,407,349	(211,941)
Reimbursements	0	(95,000)	0	0	0	0	0
Total Appropriation	1,977,514	1,820,392	1,939,792	2,257,530	2,619,290	2,407,349	(211,941)
Operating Transfers Out	412,491	122,563	394,569	54,317	237,606	173,536	(64,070)
Total Requirements	2,390,005	1,942,955	2,334,361	2,311,847	2,856,896	2,580,885	(276,011)
<b>Sources</b>							
Taxes	1,108,238	1,073,095	1,066,341	1,119,687	1,127,241	1,136,826	9,585
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	14,112	73,040	11,783	11,915	213,013	411,954	198,941
Fee/Rate	519,669	512,809	542,930	561,014	589,872	580,198	(9,674)
Other Revenue	237,429	214,508	390,419	163,195	211,364	242,453	31,089
Total Revenue	1,879,448	1,873,452	2,011,473	1,855,811	2,141,490	2,371,431	229,941
Operating Transfers In	69,146	80,046	25,046	125,289	131,924	60,013	(71,911)
Total Financing Sources	1,948,594	1,953,498	2,036,519	1,981,100	2,273,414	2,431,444	158,030
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	441,411	(10,543)	297,841	330,747	583,482	149,441	(434,041)
Available Reserves					891,606	994,900	103,294
Total Fund Balance					1,475,088	1,144,341	(330,747)
Budgeted Staffing*	30	26	22	23	23	23	0

\*Data represents modified budgeted staffing



## DETAIL OF 2015-16 RECOMMENDED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b><u>Special Revenue Funds</u></b>					
CSA 20 Joshua Tree (Fund SGD)	1,012,001	1,182,854	(170,853)	170,853	9
CSA 29 Lucerne Valley (Fund SGG)	620,143	523,177	96,966	37,359	5
CSA 42 Oro Grande (Fund SIV)	41,466	39,759	1,707	32	1
CSA 56 Wrightwood (Fund SKD)	194,708	149,579	45,129	46,657	3
CSA 63 Oak Glen-Yucaipa (Fund SKM)	144,943	110,286	34,657	295,016	3
CSA 70 M Wonder Valley (Fund SYR)	71,320	60,651	10,669	9,715	1
CSA 70 P-6 El Mirage (Fund SYP)	78,952	73,502	5,450	3,483	1
CSA 70 P-8 Fontana (Fund SMK)	21,144	4,527	16,617	32,580	0
CSA 70 P-10 Mentone (Fund RGT)	68,604	48,416	20,188	21,414	0
CSA 70 P-12 Montclair (Fund SLL)	33,883	27,360	6,523	75,948	0
CSA 70 P-13 El Rancho Verde (Fund SLU)	89,857	74,840	15,017	45,267	0
CSA 70 P-14 Mentone (Fund RCZ)	64,240	38,606	25,634	177,451	0
CSA 70 P-16 Eagle Crest (Fund RWZ)	25,624	16,339	9,285	48,425	0
CSA 70 P-18 Randall Crossings (Fund SMQ)	16,154	12,012	4,142	7,685	0
CSA 70 P-19 Gregory Crossings (Fund SMR)	22,326	9,915	12,411	0	0
CSA 70 P-20 Mulberry Heights (Fund SMT)	22,091	21,100	991	12,882	0
CSA 70 W Hinkley (Fund SLT)	24,511	13,419	11,092	1,195	0
CSA 82 Searles Valley (Fund SOZ)	28,918	25,102	3,816	8,938	0
Total Special Revenue Funds	2,580,885	2,431,444	149,441	994,900	23

**CSA 20 Joshua Tree** – Requirements of \$1.0 million include staffing expenses to fund 9 positions of which 5 are regular and 4 are limited-term positions; expenses for park and streetlight operations and maintenance; transfers for allocated indirect costs; capital expenditures for various park improvement projects, and operating transfers out to the Desert View Conservation project. Sources of \$1.2 million are primarily from property taxes, special assessments, grant revenue, and other revenue for various park services and concessions. There is no fund balance or available reserves for 2015-16. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 29 Lucerne Valley** – Requirements of \$620,143 include staffing expenses to fund 5 positions of which 2 are regular and 3 are a limited-term positions; expenses for park operations and maintenance costs; and transfers for allocated indirect costs. Sources of \$523,177 are primarily from property taxes, cemetery fees, and fees for park services. Fund balance of \$134,325 consists of \$37,359 in available reserves to support future operations and a use of fund balance of \$96,966 primarily for one-time capital expenditures for park improvement projects. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 42 Oro Grande** – Requirements of \$41,466 includes staffing expenses for 1 limited-term position; expenses for park operations; and transfers for allocated indirect costs. Sources of \$39,759 are primarily from property taxes and operating transfers in from CSA 70 Countywide to support operations pending a Redevelopment



Agency settlement for increased share of property taxes. Fund balance of \$1,739 consists of \$32 in available reserves and a use of fund balance of \$1,707 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 56 Wrightwood** – Requirements of \$194,708 include staffing expenses for 3 limited-term positions; expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$149,579 include property taxes, rents, concessions, and interest. Fund balance of \$91,786 consists of \$46,657 in available reserves to support future park improvement projects and a use of fund balance of \$45,129 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 63 Oak Glen-Yucaipa** – Requirements of \$144,943 include staffing expenses to fund 3 limited-term positions; expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$110,286 are primarily from property taxes. Fund balance of \$329,673 consists of \$295,016 in available reserves to support future park improvement projects and a use of fund balance of \$34,657 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 M Wonder Valley** – Requirements of \$71,320 include staffing expenses for 1 limited-term position; expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$60,651 are primarily from special assessments, rents and concessions. Fund balance of \$20,384 consists of \$9,715 in available reserves to support future park improvement projects and a use of fund balance of \$10,669 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-6 El Mirage** – Requirements of \$78,952 include staffing expenses for 1 limited-term position; expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$73,502 are primarily from special taxes. Fund balance of \$8,933 consists of \$3,483 in available reserves to support future park improvement projects and a use of fund balance of \$5,450 for one-time capital expenditures for a park improvement project. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 P-8 Fontana** – Requirements of \$21,144 include expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$4,527 are revenues from interest. Fund balance of \$49,197 consists of \$32,580 in available reserves and a use of fund balance of \$16,617 for ongoing operations. The property has been sold and the associated maintenance and streetlighting costs will be minimal. The service charge has been eliminated and any costs incurred will be funded by the fund balance.

**CSA 70 P-10 Mentone** – Requirements of \$68,604 include expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$48,416 are primarily from service charges. Fund balance of \$41,602 consists of \$21,414 in available reserves to support future operations and a use of fund balance of \$20,188 for current operations as the amount of available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-12 Montclair** – Requirements of \$33,883 include operating expenses for park operations and maintenance; and transfers for allocated indirect costs. Sources of \$27,360 are primarily from service charges. Fund balance of \$82,471 consists of \$75,948 in available reserve to support future park improvement projects and a use of fund balance of \$6,523 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-13 El Rancho Verde** – Requirements of \$89,857 include: operating expenses for maintenance; and transfers for allocated indirect costs. Sources of \$74,840 are primarily from service charges. Fund balance of \$60,284 consists of \$45,267 in available reserves to support future operations and a use of fund balance of \$15,017 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.



**CSA 70 P-14 Mentone** – Requirements of \$64,240 include: expenses for maintenance; and transfers for allocated indirect costs. Sources of \$38,606 are primarily from service charges. Fund balance of \$203,085 consists of \$177,451 in available reserves to support future operations and a use of fund balance of \$25,634 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-16 Eagle Crest** – Requirements of \$25,624 include: expenses for maintenance; and transfers for allocated indirect costs. Sources of \$16,339 are primarily from service charges. Fund balance of \$57,710 consists of \$48,425 in available reserves to support future operations and a use of fund balance of \$9,285 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-18 Randall Crossings** – Requirements of \$16,154 include: expenses for maintenance; and transfers for allocated indirect costs. Sources of \$12,012 are primarily from service charges. Fund Balance of \$11,827 consists of \$7,685 in available reserves to support future operations and a use of fund balance of \$4,142 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 P-19 Gregory Crossings** – Requirements of \$22,326 include operating expenses, maintenance, and transfers for allocated indirect costs. Sources of \$9,915 are primarily from service charges. Fund balance of \$12,411 funds operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 P-20 Mulberry Heights** – Requirements of \$22,091 include operating expenses, maintenance, and transfers for allocated indirect costs. Sources of \$21,100 are primarily from service charges. Fund balance of \$13,873 consists of \$12,882 in available reserves to support future park improvement projects and a use of fund balance of \$991 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 W Hinkley** – Requirements of \$24,511 include operating expenses, maintenance, and transfers for allocated indirect costs. Sources of \$13,419 are primarily from property taxes and an operating transfer in from CSA 70 Countywide to augment operations due to a reduction in property taxes. Fund balance \$12,287 consists of \$1,195 in available reserves and a use of fund balance of \$11,092 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 82 Searles Valley** – Requirements of \$28,918 include: expenses for park operations; and transfers for allocated indirect costs. Sources of \$25,102 are primarily from an annual operating transfer in from CSA 82 Searles Valley Sanitation District. Fund balance of \$12,754 consists of \$8,938 in available reserves to support future park improvement projects and a use of fund balance of \$3,816 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$276,011 primarily due to a reduction of capital expenditures. Sources are increasing by \$158,030 primarily due to an increase in federal aid to fund conservation area improvements.

## ANALYSIS OF FUND BALANCE

Fund balance of \$973,488 consists of \$824,047 in available reserves to fund future operations and a use of fund balance of \$149,441 to support current operations. The use of fund balance in CSA's where services are funded by property taxes is primarily due to requirements exceeding sources and the level of service provided is dictated by the amount of available revenue. The use of fund balance in CSA's where services are funded by service charges or special taxes is primarily due to fund balance exceeding the Department's required 25% reserve threshold and is used until such time that reserves are reduced to the required threshold.



**2015-16 POSITION SUMMARY\***

Division	2014-15 Modified Staffing	Adds	Deletes	Re-Orgs	2015-16 Recommended	Limited	Regular
Regional Operations	23	0	0	0	23	16	7
Total	23	0	0	0	23	16	7

\*Detailed classification listing available in Appendix D

**STAFFING CHANGES AND OPERATIONAL IMPACT**

Staffing expenses of \$679,686 fund 23 budgeted positions of which 7 are regular positions and 16 are limited term positions. There are no staffing changes for 2015-16.



## Big Bear Valley Recreation and Park District Big Bear Alpine Zoo

### DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of Big Bear Valley Recreation and Park District and Big Bear Alpine Zoo. Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

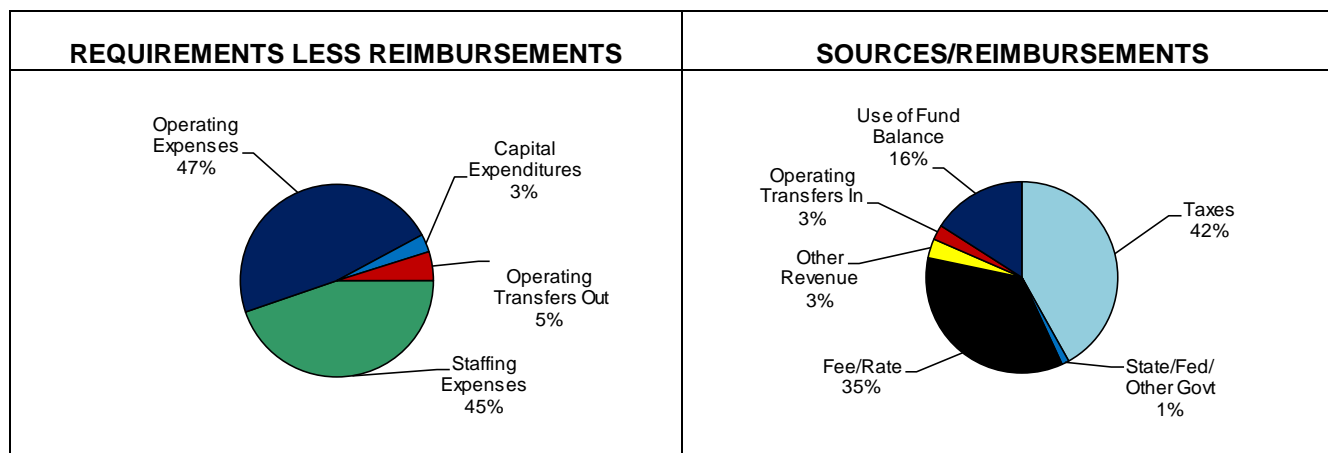
#### Budget at a Glance

Requirements Less Reimbursements	\$3,991,302
Sources/Reimbursements	\$3,354,840
Use of/ (Contribution to) Fund Balance	\$636,462
Total Staff	57

**The Big Bear Valley Recreation and Park District** was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1934. The District currently maintains 7 developed parks, 2 undeveloped parks, several community buildings including the Big Bear Valley Senior Center, 3 ball fields, and a swim beach. The District serves approximately 60,000 park users and is funded by property taxes and park service fees.

**The Big Bear Alpine Zoo** is managed and funded by the Big Bear Valley Recreation and Park District and operates on 2.5 acres in the Moonridge area of Big Bear Valley. The zoo is open year round for visitors to see alpine species on exhibit. The zoo receives approximately 99,600 visitors annually and is funded by property taxes and park service fees.

### 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Big Bear Recreation and Park District

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Park

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	1,377,367	1,304,460	1,351,129	1,157,745	1,758,045	1,785,368	27,323
Operating Expenses	1,702,868	1,373,596	1,674,140	1,807,214	1,961,870	1,892,032	(69,838)
Capital Expenditures	100,767	(10,191)	40,418	112,000	122,000	120,000	(2,000)
Total Exp Authority	3,181,002	2,667,865	3,065,687	3,076,959	3,841,915	3,797,400	(44,515)
Reimbursements	(41,003)	(41,003)	(41,500)	(41,500)	(41,500)	0	41,500
Total Appropriation	3,139,999	2,626,862	3,024,187	3,035,459	3,800,415	3,797,400	(3,015)
Operating Transfers Out	130,000	545,412	100,000	224,800	224,800	193,902	(30,898)
Total Requirements	3,269,999	3,172,274	3,124,187	3,260,259	4,025,215	3,991,302	(33,913)
<b>Sources</b>							
Taxes	1,764,319	1,835,901	1,822,972	1,697,782	1,662,934	1,672,090	9,156
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	92,564	64,346	41,881	52,797	56,098	48,797	(7,301)
Fee/Rate	1,029,405	1,071,336	1,053,983	1,193,502	1,232,445	1,404,341	171,896
Other Revenue	173,865	395,571	258,525	468,881	98,611	129,612	31,001
Total Revenue	3,060,153	3,367,154	3,177,361	3,412,962	3,050,088	3,254,840	204,752
Operating Transfers In	243,149	208,000	175,532	183,600	183,600	100,000	(83,600)
Total Financing Sources	3,303,302	3,575,154	3,352,893	3,596,562	3,233,688	3,354,840	121,152
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	(33,303)	(402,880)	(228,706)	(336,303)	791,527	636,462	(155,065)
Available Reserves					425,621	916,989	491,368
Total Fund Balance					1,217,148	1,553,451	336,303
Budgeted Staffing*	66	75	66	64	64	57	(7)

\*Data represents modified budgeted staffing

## DETAIL OF 2015-16 RECOMMENDED BUDGET

2015-16					
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b>Special Revenue Funds</b>					
Big Bear Valley Recreation and Park District (SSA)	2,768,324	2,219,085	549,239	861,902	41
Big Bear Alpine Zoo (SSF)	1,222,978	1,135,755	87,223	55,087	16
Total Special Revenue Funds	3,991,302	3,354,840	636,462	916,989	57

**Big Bear Valley Recreation and Park District** – Requirements of \$2.8 million include staffing expenses to fund 41 positions of which 11 are regular positions and 30 are limited-term; operating expenses for park and facility operations and maintenance; transfers for allocated indirect costs; capital expenditures for various park improvement projects including Ranch Park improvements, Dana Park playground improvements, and the purchase of maintenance equipment; and operating transfers out of for the property tax allocation with Big Bear Alpine Zoo and to fund capital improvement projects for Paradise Park and Ranch ADA improvements.

Sources of \$2.2 million are primarily from property taxes, and fee/rate revenue from park programs, services, and concessions. Fund balance of \$1.4 million represents available reserves of \$861,902 and a use of fund balance of \$549,239 for one-time capital improvement projects expenditures of \$213,902 and \$335,337 for current operations. The District will continue to pursue reductions in expenses in order to avoid the use of fund balance.



**Big Bear Alpine Zoo**— Requirements of \$1.2 million includes staffing expenses that fund 16 positions of which include 11 regular positions and 5 limited-term positions; operating expenses for park and facility operations, maintenance, animal feed, property rental, and professional veterinary services; and transfers for allocated indirect costs.

Sources of \$1.1 million are primarily from fee/rate revenue for park admissions, park services, and concessions; operating transfers in from Big Bear Valley Recreation and Park District for property tax allocation; and interest earned on the Big Bear Alpine Zoo capital improvement project funds to assist in property rental costs until the Zoo is able to move to its new location. Fund balance of \$142,310 represents available reserves of \$55,087 and a use of fund balance of \$87,223 for current operations during the relocation of the zoo. The District will continue to pursue reductions in expenses in order to avoid the use of fund balance.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$33,913 primarily due to a reduction in transfers out for allocated indirect costs. Sources are increasing by \$121,152 primarily due to an increase in fee revenue of \$171,896 for park services.

## ANALYSIS OF FUND BALANCE

Fund balance of \$1.6 million consists of available reserves of \$916,989 to fund future operations and a use of fund balance of \$636,462 to fund operational costs and capital improvement projects that include the relocation of the Big Bear Alpine Zoo and Big Bear Park improvements. For future fiscal years, these costs will be covered by increased revenue due to recent fee changes, reducing the District's reliance on fund balance.

## 2015-16 POSITION SUMMARY\*

Division	2014-15 Modified Staffing	Adds	Deletes	Re-Orgs	2015-16 Recommended	Limited	Regular
Regional Operations	64	0	-7	0	57	35	22
Total	64	0	-7	0	57	35	22

\*Detailed classification listing available in Appendix D

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$1.8 million fund 57 budgeted positions of which 22 are regular positions and 35 are limited term positions. Staffing changes reflect a decrease of 7 limited term positions as compared to the 2014-15 modified budget. This change has no operational impact as regular positions were created in the previous fiscal year.



## Bloomington Recreation and Park District

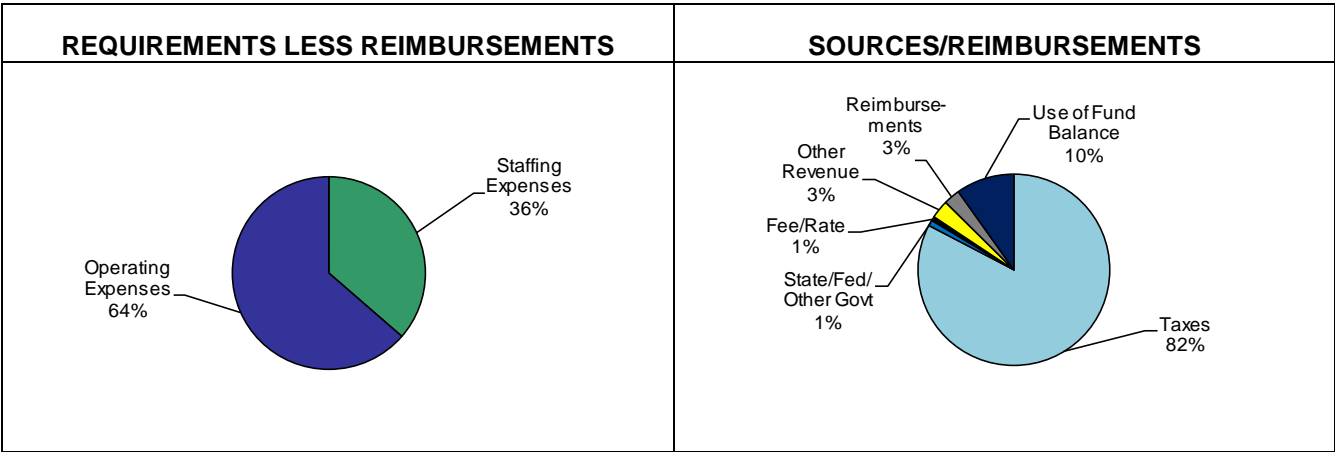
### DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of Bloomington Recreation and Park District (District). Revenue is received through property taxes, state aid, federal aid, service charges, and fees for park services.

Budget at a Glance	
Requirements Less Reimbursements	\$337,997
Sources/Reimbursements	\$304,779
Use of/ (Contribution to) Fund Balance	\$33,218
Total Staff	2

The District was established by an act of the County of San Bernardino Board of Supervisors on July 19, 1972. The District maintains 2 community parks, an equestrian arena, sports fields, and a community center.

### 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
DEPARTMENT: Special Districts  
FUND: Bloomington Recreation and Park District

BUDGET UNIT: SSD  
FUNCTION: Operations  
ACTIVITY: Park

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	124,732	116,807	126,055	127,100	128,648	123,050	(5,598)
Operating Expenses	236,667	218,840	237,029	224,447	259,800	214,947	(44,853)
Capital Expenditures	6,269	11,796	0	0	0	0	0
Total Exp Authority	367,668	347,443	363,084	351,547	388,448	337,997	(50,451)
Reimbursements	(5,784)	0	0	(9,258)	(13,532)	(9,284)	4,248
Total Appropriation	361,884	347,443	363,084	342,289	374,916	328,713	(46,203)
Operating Transfers Out	60,000	8,000	50,000	290,000	0	0	0
Total Requirements	421,884	355,443	413,084	632,289	374,916	328,713	(46,203)
<b>Sources</b>							
Taxes	252,151	264,109	274,192	268,993	261,663	279,402	17,739
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	3,299	3,227	3,175	3,172	3,210	3,175	(35)
Fee/Rate	5,628	(2,297)	(2,250)	(2,297)	2,500	2,500	0
Other Revenue	16,183	10,588	26,484	5,447	10,727	10,418	(309)
Total Revenue	277,261	275,627	301,601	275,315	278,100	295,495	17,395
Operating Transfers In	0	12,000	0	360,000	92,215	0	(92,215)
Total Financing Sources	277,261	287,627	301,601	635,315	370,315	295,495	(74,820)
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	144,623	67,816	111,483	(3,026)	4,601	33,218	28,617
Available Reserves					25,591	0	(25,591)
Total Fund Balance					30,192	33,218	3,026
Budgeted Staffing*	7	2	2	2	2	2	0

\*Data represents modified budgeted staffing

## MAJOR EXPENDITURES AND REVENUE IN 2015-16 RECOMMENDED BUDGET

Major expenditures include staffing expenses of \$123,050 to fund 2 regular positions and operational expenses of \$214,947 for park operations and maintenance costs. Major sources are primarily from tax revenue of \$279,402.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$46,203 primarily due to a decrease in the budget for non-inventoriable equipment as well as a reduction in administrative overhead charges. Sources are decreasing by \$74,820 primarily due a decrease in operating transfers in for one-time funding of a capital improvement project.

## ANALYSIS OF FUND BALANCE

Fund balance of \$33,218 supports current operations. There are no available reserves for 2015-16. Historically, use of fund balance was attributed to both ongoing and one-time operating expenses. The District will continue to pursue reductions in expenses in order to eliminate reliance on fund balance.



## 2015-16 POSITION SUMMARY

Division	2014-15 Modified Staffing	Adds	Deletes	Re-Orgs	2015-16 Recommended	Limited	Regular
Regional Operations	2	0	0	0	2	0	2
Total	2	0	0	0	2	0	2

\*Detailed classification listing available in Appendix D

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$123,050 fund 2 regular positions. There are no changes in budgeted staffing for 2015-16.



## Road Districts Special Revenue Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of road districts throughout the County offering various services from snowplowing to basic road maintenance to 40 County Service Areas (CSA) and Improvement Zones. Sources include property taxes, specialty taxes and service charges.

#### Budget at a Glance

Requirements Less Reimbursements	\$2,200,071
Sources/Reimbursements	\$2,249,375
Use of/ (Contribution to) Fund Balance**	(\$49,304)
Total Staff	1

**CSA 18 Cedarpines** was established by an act of the County of San Bernardino Board of Supervisors on July 17, 1967 to maintain 17.3 miles of paved and dirt roadways, one community center and one five-acre park. This road CSA receives property tax revenue and a \$50 per parcel service charge on approximately 3,781 parcels.

**CSA 59 Deer Lodge Park** was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1966 to maintain 5 miles of paved roads. This road CSA receives property tax revenue to fund road maintenance and snow removal services. On June 7, 2011 voters approved an annual special tax of \$220 per parcel per year with a 2.5% inflationary factor for road paving and road maintenance services. The 2015-16 per parcel special tax is \$242.84, currently there are 706 parcels billed for the special tax.

**CSA 68 Valley of the Moon** was established by an act of the County of San Bernardino Board of Supervisors on December 1, 1969 to maintain 4 miles of paved roads. This road CSA receives property tax revenue to fund road maintenance and snow removal services.

**CSA 69 Lake Arrowhead Road** was established by an act of the County of San Bernardino Board of Supervisors on December 22, 1969 to maintain 4 miles of paved roads. This road CSA receives property tax revenue and a \$100 service charge levied on each of 394 parcels of land for the maintenance of roads and snow removal services.

**CSA 70 G Wrightwood Road** was established by an act of the County of San Bernardino Board of Supervisors on November 29, 1971 to maintain 7.3 miles of paved and unpaved roads. This road Improvement Zone receives property tax revenue to fund road maintenance and snow removal services. On June 3, 2003, voters approved an annual special tax of \$375 per parcel. There are 464 parcels currently billed the special tax in this Improvement Zone.

**CSA 70 M Wonder Valley** was established by an act of the County of San Bernardino Board of Supervisors on August 14, 1972 to provide road maintenance for 178.4 miles of road to the community of Wonder Valley. This road Improvement Zone is located 10 miles east of Twenty-Nine Palms and receives a \$15 service charge currently billed on 4,634 parcels of land to fund its maintenance service.

**Permanent Road Division (PRD) G-1 Wrightwood** was established by an act of the County of San Bernardino Board of Supervisors on April 18, 2006 to provide financing for a road improvement project in CSA 70, Zone G (Wrightwood).

**CSA 70 R-2 Twin Peaks** was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 1.5 miles of paved roads. This road Improvement Zone receives property tax revenue to fund road maintenance and snow removal services. On June 3, 2008 voters approved a special tax of \$225 per parcel, per year with a 2.5% inflationary factor increase each year thereafter. There are currently 303 parcels which will be billed the 2015-16 special tax of \$267.46 to fund road improvements and increased operating expenses.

**CSA 70 R-3 Erwin Lake** was established by an act of the County of San Bernardino Board of Supervisors on November 4, 1974 to maintain 9 miles of paved roads. This road Improvement Zone receives property tax revenue and a \$12 service charge currently billed on 1,114 parcels of land to fund road maintenance and snow removal services.



**CSA 70 R-4 Cedar Glen** was established by an act of the County of San Bernardino Board of Supervisors on September 26, 1977 to maintain 964 feet of paved roads. This road Improvement Zone receives a \$100 service charge on 26 parcels to fund road maintenance and snow removal services.

**CSA 70 R-5 Sugarloaf** was established by an act of the County of San Bernardino Board of Supervisors on March 5, 1980 to maintain 20.9 miles of paved and unpaved roads. On May 1, 2007 voters approved a special tax of \$60 per parcel, per year with a 2.5% inflationary factor. This road Improvement Zone receives a \$73.12 special tax for 2015-16 on 3,520 parcels to fund road maintenance and snow removal services.

**CSA 70 R-7 Lake Arrowhead** was established by an act of the County of San Bernardino Board of Supervisors on December 15, 1980 to maintain 965 feet of paved roads. This road Improvement Zone receives a \$700 per parcel service charge on 9 parcels to fund road maintenance and snow removal services.

**CSA 70 R-8 Riverside Terrace** located in the Chino area was established by an act of the County of San Bernardino Board of Supervisors on March 16, 1982 to maintain 1 mile of paved road. On June 5, 2007 voters approved an increase in the annual service charge from \$250 per parcel to \$350 per parcel with a 2.5% inflationary factor. The 2015-16 service charge of \$386.33 will be billed on 67 parcels to fund the road maintenance services.

**CSA 70 R-9 Rim Forest** was established by an act of the County of San Bernardino Board of Supervisors on May 9, 1983 to maintain 1 mile of paved road. This road Improvement Zone receives a \$60 per parcel, per year service charge on 140 parcels to fund road maintenance and snow removal services.

**CSA 70 R-12 Baldwin Lake** was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.62 miles of unpaved road. On August 19, 2008 voters approved an increase in the service charge from \$50 per parcel, per year to \$288 per parcel, per year with an annual 2.5% inflation increase every year thereafter. There are currently 33 parcels which will be billed the \$342.34 service charge for 2015-16 to fund road maintenance and snow removal services.

**CSA 70 R-13 Lake Arrowhead North Shore** was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 1.39 miles of paved roads. This road Improvement Zone receives a \$100 per parcel annual service charge on 88 parcels to fund road maintenance and snow removal services.

**CSA 70 R-15 Landers** was established by an act of the County of San Bernardino Board of Supervisors on July 9, 1984 to maintain 162 miles of unpaved roads in the community of Landers. This road Improvement Zone receives a \$20 per parcel service charge on 3,497 parcels to fund road grading and road maintenance services. CSA 70 R-15 and CSA 70 M share the cost of 1 full-time Equipment Operator I position.

**CSA 70 R-16 Running Springs** was established by an act of the County of San Bernardino Board of Supervisors on May 14, 1984 to maintain .94 miles of paved roads in the community of Running Springs. This road Improvement Zone receives a \$600 per parcel, per year special tax on 25 parcels to fund road maintenance and snow removal services.

**CSA 70 R-19 Copper Mountain** in the vicinity of 29 Palms was established by an act of the County of San Bernardino Board of Supervisors on May 19, 1986 to maintain 91.7 miles of unpaved road. This road Improvement Zone receives a \$20 per parcel, per year service charge on 2,051 parcels to fund road maintenance services.

**CSA 70 R-20 Flamingo Heights** was established by an act of the County of San Bernardino Board of Supervisors on April 7, 1986 to maintain 36.9 miles of unpaved roads. This road Improvement Zone receives a \$15 per parcel, per year service charge on 762 parcels to fund road maintenance services.

**CSA 70 R-21 Mountain View** was established by an act of the County of San Bernardino Board of Supervisors on August 17, 1987 to maintain approximately 1,290 feet of paved roads. This road Improvement Zone receives a \$90 per parcel, per year service charge on 24 parcels to fund road maintenance and snow removal services.

**CSA 70 R-22 Twin Peaks** was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 2 miles of paved road in the community of Twin Peaks. This road Improvement Zone receives a per parcel, per year service charge of \$100 on 187 parcels and a per parcel, per year special tax of



\$100 on 10 annexed parcels which was approved by voters on July 16, 2002 to fund road maintenance and snow removal services.

**CSA 70 R-23 Mile High Park** was established by an act of the County of San Bernardino Board of Supervisors on July 8, 1991 to maintain 1 mile of paved road. This road Improvement Zone receives an annual service charge of \$240 on each improved parcel of land and \$120 for each unimproved parcel. There are currently 58 improved parcels and 24 unimproved parcels billed to fund road maintenance and snow removal services.

**CSA 70 R-25 Lucerne Valley** was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain .56 mile of unpaved road in the community of Lucerne Valley. This road Improvement Zone receives a \$60 per parcel, per year service charge on 18 parcels to hold in reserve in case of emergency needs.

**CSA 70 R-26 Yucca Mesa** was established by an act of the County of San Bernardino Board of Supervisors on August 21, 1989 to maintain 8.8 miles of roads. This road Improvement Zone receives a \$35 per parcel, per year service charge on 184 parcels to fund road maintenance and road grading services.

**CSA 70 R-29 Yucca Mesa** was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 7 miles of road. This road Improvement Zone receives a \$30 per parcel, per year service charge on 209 parcels to fund road maintenance and road grading services.

**CSA 70 R-30 Verdemont** was established by an act of the County of San Bernardino Board of Supervisors on July 1, 1991 to maintain 1 mile of unpaved road in the Devore/Glen Helen area. This road Improvement Zone receives a \$100 per parcel, per year service charge on 23 parcels to fund road maintenance and road grading services.

**CSA 70 R-31 Lytle Creek** was established by an act of the County of San Bernardino Board of Supervisors on August 12, 1991 to maintain 1.14 miles of paved road in the community of Lytle Creek. This road Improvement Zone receives a \$30 per parcel, per year service charge on 94 parcels to fund road maintenance services.

**CSA 70 R-33 Big Bear City** was established by an act of the County of San Bernardino Board of Supervisors on August 22, 1995 to maintain .76 mile of paved road on Fairway Blvd. in the City of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 97 parcels to fund road maintenance and snow removal services.

**CSA 70 R-34 Big Bear** was established by an act of the County of San Bernardino Board of Supervisors on January 11, 1994 to maintain approximately 1,026 feet of unpaved road on Alley Way in the community of Big Bear. This road Improvement Zone receives a \$100 per parcel, per year service charge on 26 parcels to fund road maintenance and snow removal services.

**CSA 70 R-35 Cedar Glen** was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain approximately 745 feet of paved road. This road Improvement Zone receives a \$150 per parcel, per year service charge on 17 parcels to fund road maintenance and snow removal services.

**CSA 70 R-36 Pan Springs** was established by an act of the County of San Bernardino Board of Supervisors on July 12, 1994 to maintain .77 mile of paved road near Big Bear Airport. This road Improvement Zone receives a \$100 per parcel, per year service charge on 90 parcels to fund road maintenance and snow removal services.

**CSA 70 R-39 Highland Estates** was established by the County of San Bernardino Board of Supervisors on January 03, 2001 to maintain 3.7 miles of paved roads. This road Improvement Zone receives a \$405 per parcel, per year service charge on 177 parcels of land to fund road maintenance services.

**CSA 70 R-40 Upper No. Bay, Lake Arrowhead** was approved by the County of San Bernardino Board of Supervisors on March 20, 2001 to maintain approximately 0.5 miles of the paved Upper North Bay access road for residents in the Blue Jay area of Lake Arrowhead. This road Improvement Zone receives a \$500 per parcel, per year special tax on 35 parcels to fund road maintenance and snow removal services.



**CSA 70 R-41 Quail Summit** was approved by the County of San Bernardino Board of Supervisors on January 29, 2002 to maintain approximately 1.23 miles of paved road and 11 streetlights in the Quail Summit tract in Oak Hills. On March 26, 2002 voters approved an annual service charge of \$166 per parcel, per year with an annual inflationary increase of 1.5% every year thereafter. The service charge for 2015-16 is \$189.79 which will be billed on 33 parcels to fund road maintenance and streetlight costs.

**CSA 70 R-42 Windy Pass** was approved by the County of San Bernardino Board of Supervisors on September 11, 2002 to maintain approximately 2.15 miles of paved roadway in the Barstow Heights area. On July 16, 2002 voters approved a special tax, of \$750 per parcel, per year, currently billed on 60 parcels, to fund road paving and maintenance services.

**CSA 70 R-44 Saw Pit Canyon** was established through voter approval on August 16, 2005. This road Improvement Zone was formed to provide road improvement and maintenance, including: several large culverts; headwall installations and maintenance; land slide restoration; snow removal; and road grading services. This Improvement Zone receives a \$1,000 per parcel, per year special tax on 11 parcels. This road Improvement Zone consists of 1.14 miles of road which includes Ascension Road, Ascension Court, and Alder Glen Road in the Sawpit Canyon area of Cedar Pines Park.

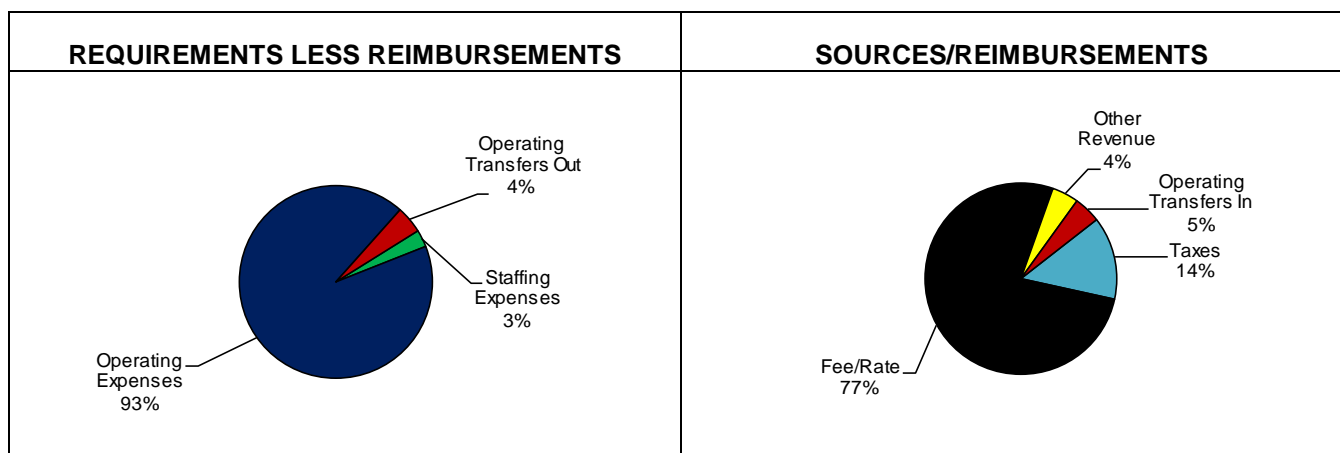
**CSA 70 R-45 Erwin Lake** was approved by the County of San Bernardino Board of Supervisors on August 18, 2009, to maintain approximately .72 miles of dirt road in the Erwin Lake area on the east end of Big Bear Valley. The service charge for 2015-16 is \$176.61 which will be billed on 58 parcels to fund road maintenance and snow removal services.

**CSA 70 R-46 So. Fairway Drive** was established through voter approval on August 10, 2010 to assess a \$325 per parcel per year special tax with a 2.5% inflationary factor each year thereafter. The 2015-16 special tax of \$358.75 on 17 parcels will fund road maintenance, snow removal, and road grading services. This road Improvement Zone will include South Fairway Drive in the unincorporated area of Lake Arrowhead.

**CSA 70 R-47 Rocky Point** was established on September 10, 2013 by an act of The San Bernardino County of Supervisors. The 2015-16 service charge will be \$256.25 per parcel with an annual 2.5% inflationary factor for road maintenance services, road paving, and snow removal services.

**CSA 79 R-1 Green Valley Lake** was established by an act of the County of San Bernardino Board of Supervisors on September 14, 1993 to maintain approximately .65 mile of paved road in "The Meadow" area of Green Valley Lake. On August 7, 2007, voters approved a \$325 per parcel, per year special tax with a 2.5% inflationary factor each year thereafter. The 2015-16 special tax of \$428.89 on 66 parcels will fund road maintenance, paving, and snow removal services.

## 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Road Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Roads

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	78,794	80,324	26,620	29,866	29,866	63,118	33,252
Operating Expenses	1,454,628	1,285,872	1,140,686	1,202,165	2,195,457	2,027,546	(167,911)
Capital Expenditures	0	0	38,592	386,090	619,985	10,000	(609,985)
Total Exp Authority	1,533,422	1,366,196	1,205,898	1,618,121	2,845,308	2,100,664	(744,644)
Reimbursements	(4,089)	0	0	0	0	0	0
Total Appropriation	1,529,333	1,366,196	1,205,898	1,618,121	2,845,308	2,100,664	(744,644)
Operating Transfers Out	287,282	408,880	1,100,427	1,105,775	1,159,761	99,407	(1,060,354)
Total Requirements	1,816,615	1,775,076	2,306,325	2,723,896	4,005,069	2,200,071	(1,804,998)
<b>Sources</b>							
Taxes	303,969	318,892	334,302	327,446	312,608	314,668	2,060
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	151,965	3,493	3,328	3,244	3,612	3,359	(253)
Fee/Rate	1,314,472	1,326,145	1,521,844	1,524,761	1,460,304	1,728,865	268,561
Other Revenue	102,972	178,129	361,364	224,911	375,613	100,939	(274,674)
Total Revenue	1,873,378	1,826,659	2,220,838	2,080,362	2,152,137	2,147,831	(4,306)
Operating Transfers In	111,171	599,380	99,388	99,400	99,424	101,544	2,120
Total Financing Sources	1,984,549	2,426,039	2,320,226	2,179,762	2,251,561	2,249,375	(2,186)
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance**	(167,934)	(650,963)	(13,901)	544,134	1,753,508	(49,304)	(1,802,812)
Available Reserves					812,620	2,071,298	1,258,678
Total Fund Balance					2,566,128	2,021,994	(544,134)
Budgeted Staffing*	2	2	1	1	1	1	0

\*Data represents modified budgeted staffing

\*\* Contribution to Fund Balance appears as a negative number and increases Available Reserves.



## DETAIL OF 2015-16 RECOMMENDED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b><u>Special Revenue Funds</u></b>					
CSA 18 Cedarpines (Fund SFY)	274,774	275,699	(925)	205,503	0
CSA 59 Deer Lodge Park (Fund SKJ)	61,866	162,877	(101,011)	187,975	0
CSA 68 Valley of the Moon (Fund SKP)	33,285	41,958	(8,673)	87,414	0
CSA 69 Lake Arrowhead Road (Fund SKS)	58,215	63,401	(5,186)	87,364	0
CSA 70 G Wrightwood Road (Fund SLG)	348,979	159,703	189,276	40,980	0
CSA 70 M Wonder Valley (Fund SLP)	135,439	319,424	(183,985)	200,000	1
CSA 70 PRD G-1 Wrightwood (Fund SLK)	99,430	99,407	23	0	0
CSA 70 R-2 Twin Peaks (Fund SMA)	40,362	70,429	(30,067)	71,215	0
CSA 70 R-3 Erwin Lake (Fund SMD)	97,389	73,942	23,447	68,062	0
CSA 70 R-4 Cedar Glen (Fund SMG)	5,819	3,075	2,744	1,558	0
CSA 70 R-5 Sugarloaf (Fund SMP)	289,483	241,018	48,465	258,103	0
CSA 70 R-7 Lake Arrowhead (Fund SMS)	5,798	5,536	262	10,829	0
CSA 70 R-8 Riverside Terrace (Fund SMY)	88,486	26,902	61,584	127,005	0
CSA 70 R-9 Rim Forest (Fund SNG)	14,054	8,595	5,459	1,298	0
CSA 70 R-12 Baldwin Lake (Fund SOA)	18,519	10,460	8,059	8,250	0
CSA 70 R-13 Lake Arrowhead North Shore (Fund SOE)	21,340	9,127	12,213	12,607	0
CSA 70 R-15 Landers (Fund SOG)	110,081	69,434	40,647	12,706	0
CSA 70 R-16 Running Springs (Fund SOJ)	26,197	15,056	11,141	10,711	0
CSA 70 R-19 Copper Mountain (Fund SNA)	52,518	43,542	8,976	13,347	0
CSA 70 R-20 Flamingo Heights (Fund SNS)	19,527	11,815	7,712	5,210	0
CSA 70 R-21 Mountain View (Fund SNM)	3,529	3,195	334	0	0
CSA 70 R-22 Twin Peaks (Fund SOB)	28,720	19,621	9,099	10,498	0
CSA 70 R-23 Mile High Park (Fund RCA)	29,595	16,965	12,630	17,124	0
CSA 70 R-25 Lucerne Valley (Fund SOC)	2,306	2,300	6	0	0
CSA 70 R-26 Yucca Mesa (Fund SOD)	14,579	7,075	7,504	6,909	0
CSA 70 R-29 Yucca Mesa (Fund RCB)	13,163	6,254	6,909	1,662	0
CSA 70 R-30 Verdemont (Fund RCC)	4,104	2,710	1,394	469	0
CSA 70 R-31 Lytle Creek (Fund RCE)	5,028	2,913	2,115	631	0
CSA 70 R-33 Big Bear City (Fund RCN)	11,558	9,544	2,014	8,576	0
CSA 70 R-34 Big Bear (Fund RCM)	10,184	2,387	7,797	592	0
CSA 70 R-35 Cedar Glen (Fund RCQ)	4,384	2,274	2,110	263	0
CSA 70 R-36 Pan Springs (Fund RCR)	8,937	9,167	(230)	23,605	0
CSA 70 R-39 Highland Estates (Fund RCK)	58,617	144,723	(86,106)	106,839	0
CSA 70 R-40 Upper No. Bay, Lake Arrowhead (Fund RGW)	52,072	18,475	33,597	41,852	0
CSA 70 R-41 Quail Summit (Fund RGY)	20,362	8,926	11,436	5,339	0
CSA 70 R-42 Windy Pass (Fund RHL)	19,756	41,430	(21,674)	100,112	0
CSA 70 R-44 Saw Pit Canyon (Fund SYT)	12,142	10,528	1,614	10,736	0
CSA 70 R-45 Erwin Lake (Fund SMO)	15,660	10,795	4,865	21,899	0
CSA 70 R-46 South Fairway Drive (Fund SYX)	27,545	26,348	1,197	12,943	0
CSA 70 R-47 Rocky Point (Fund RIS)	34,248	168,811	(134,563)	224,987	0
CSA 79 R-1 Green Valley Lake (Fund RCP)	22,021	23,534	(1,513)	66,125	0
Total Special Revenue Funds	2,200,071	2,249,375	(49,304)	2,071,298	1



**CSA 18 Cedarpines** – Requirements of \$274,774 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$275,699 are primarily from property taxes and service charges. Fund balance of \$204,578 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$925 totaling \$205,503 will be set aside in available reserves to support future road projects.

**CSA 59 Deer Lodge Park** – Requirements of \$61,866 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$162,877 are from property taxes and special taxes. Fund balance of \$86,964 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$101,011 totaling \$187,975 will be set aside in available reserves to support future road projects.

**CSA 68 Valley of the Moon** – Requirements of \$33,285 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$41,958 are from property taxes. Fund balance of \$78,741 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$8,673 totaling \$87,414 will be set aside in available reserves to support future road projects.

**CSA 69 Lake Arrowhead Road** – Requirements of \$58,215 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$63,401 are from property taxes and service charges. Fund balance of \$82,178 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$5,186 totaling \$87,364 will be set aside in available reserves to support future road projects.

**CSA 70 G Wrightwood Road** – Requirements of \$348,979 primarily includes operating expenses for road maintenance and snow removal, transfers for indirect costs, and operating transfers out to the CSA 70 PRD G-1 loan payment fund. Sources of \$159,703 are from property taxes and special taxes. Fund balance of \$230,256 consists of \$40,980 in available reserves to support future road projects and a use of fund balance of \$189,276 for the one-time repayment of a loan. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 M Wonder Valley** – Requirements of \$135,439 primarily includes salaries and benefits for 1 extra help position, operating expenses for road maintenance and transfers for indirect costs. Sources of \$319,424 are from service charges. Fund balance of \$16,015 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$183,985 totaling \$200,000 will be set aside in available reserves to support future road projects.

**CSA 70 Permanent Road Division (PRD) G-1 Wrightwood** – Requirements of \$99,430 represents the debt payment of a project loan. Sources of \$99,407 are from an operating transfer in from CSA 70 Zone G operating fund. Fund balance of \$23 supports operations as the primary function of this fund is to provide the necessary funding for a road project in CSA 70 Zone G. There are no available reserves for 2015-16.

**CSA 70 R-2 Twin Peaks** – Requirements of \$40,362 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$70,429 are from property taxes and special taxes. Fund balance of \$41,148 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$30,067 totaling \$71,215 will be set aside in available reserves to support future road projects.

**CSA 70 R-3 Erwin Lake** – Requirements of \$97,389 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$73,942 are from property taxes and service charges. Fund balance of \$91,509 consists of \$68,062 in available reserves to fund future road projects and a use of fund balance of \$23,447 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.



**CSA 70 R-4 Cedar Glen** – Requirements of \$5,819 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$3,075 are from service charges. Fund balance of \$4,302 consists of \$1,558 in available reserves to fund future road projects and a use of fund balance of \$2,744 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-5 Sugarloaf** – Requirements of \$289,483 primarily include operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$241,018 are from special taxes. Fund balance of \$306,568 consists of \$258,103 in available reserves to fund future road projects and a use of fund balance of \$48,465 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-7 Lake Arrowhead** – Requirements of \$5,798 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$5,536 are from service charges. Fund balance of \$11,091 consists of \$10,829 in available reserves to fund future road projects and a use of fund balance of \$262 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-8 Riverside Terrace** – Requirements of \$88,486 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$26,902 are from service charges. Fund balance of \$188,589 consists of \$127,005 in available reserves to fund future road projects and a use of fund balance of \$61,584 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-9 Rim Forest** – Requirements of \$14,054 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$8,595 are from service charges. Fund balance of \$6,757 consists of \$1,298 in available reserves to fund future road projects and a use of fund balance of \$5,459 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold

**CSA 70 R-12 Baldwin Lake** – Requirements of \$18,519 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$10,460 are from service charges. Fund balance of \$16,309 consists of \$8,250 in available reserves to fund future road projects and a use of fund balance of \$8,059 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-13 Lake Arrowhead North Shore** – Requirements of \$21,340 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$9,127 are from service charges. Fund balance of \$24,820 consists of \$12,607 in available reserves to fund future road projects and a use of fund balance of \$12,213 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-15 Landers** – Requirements of \$110,081 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$69,434 are from service charges. Fund balance of \$53,353 consists of \$12,706 in available reserves to fund future road projects and a use of fund balance of \$40,647 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-16 Running Springs** – Requirements of \$26,197 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$15,056 are from special taxes. Fund balance of \$21,852 consists of \$10,711 in available reserves to fund future road projects and a use of fund balance of \$11,141 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.



**CSA 70 R-19 Copper Mountain** – Requirements of \$52,518 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$43,542 are from service charges. Fund balance of \$22,323 consists of \$13,347 in available reserves to fund future road projects and a use of fund balance of \$8,976 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-20 Flamingo Heights** – Requirements of \$19,527 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$11,815 are from service charges. Fund balance of \$12,922 consists of \$5,210 in available reserves to fund future road projects and a use of fund balance of \$7,712 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-21 Mountain View** – Requirements of \$3,529 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$3,195 are from service charges. Fund balance of \$334 funds operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-22 Twin Peaks** – Requirements of \$28,720 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$19,621 are from service charges and special taxes. Fund balance of \$19,597 consists of \$10,498 in available reserves to fund future road projects and a use of fund balance of \$9,099 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-23 Mile High Park** – Requirements of \$29,595 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$16,965 are from service charges. Fund balance of \$29,754 consists of \$17,124 in available reserves to fund future road projects and a use of fund balance of \$12,630 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-25 Lucerne Valley** – Requirements of \$2,306 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$2,300 are from service charges. Fund balance of \$6 funds current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-26 Yucca Mesa** – Requirements of \$14,579 primarily includes expenses for road maintenance and grading services and transfers for indirect costs. Sources of \$7,075 are from service charges. Fund balance of \$14,413 consists of \$6,909 in available reserves to fund future road projects and a use of fund balance of \$7,504 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-29 Yucca Mesa** – Requirements of \$13,163 primarily includes operating expenses for road maintenance and grading services and transfers for indirect costs. Sources of \$6,254 are from service charges. Fund balance of \$8,571 consists of \$1,662 in available reserves to fund future road projects and a use of fund balance of \$6,909 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-30 Verdemon** – Requirements of \$4,104 primarily includes operating expenses for road maintenance and grading services and transfers for indirect costs. Sources of \$2,710 are from service charges. Fund balance of \$1,863 consists of \$469 in available reserves to fund future road projects and a use of fund balance of \$1,394 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-31 Lytle Creek** – Requirements of \$5,028 primarily includes operating expenses for road maintenance and grading services and transfers for indirect costs. Sources of \$2,913 are from service charges. Fund balance of \$2,746 consists of \$631 in available reserves to fund future road projects and a use of fund



balance of \$2,115 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-33 Big Bear City** – Requirements of \$11,558 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$9,544 are from service charges. Fund balance of \$10,590 consists of \$8,576 in available reserves to fund future road projects and a use of fund balance of \$2,014 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-34 Big Bear** – Requirements of \$10,184 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$2,387 are from service charges. Fund balance of \$8,389 consists of \$592 in available reserves to fund future road projects and a use of fund balance of \$7,797 for current operations. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-35 Cedar Glen** – Requirements of \$4,384 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$2,274 are from service charges. Fund balance of \$2,373 consists of \$263 in available reserves to fund future road projects and a use of fund balance of \$2,110. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 R-36 Pan Springs** – Requirements of \$8,937 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$9,167 are from service charges. Fund balance of \$23,375 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$230 totaling \$23,605 will be set aside in available reserves to support future road projects.

**CSA 70 R-39 Highland Estates** – Requirements of \$58,617 primarily includes operating expenses for road maintenance, debt service for a CSA Revolving Loan and transfers for indirect costs. Sources of \$144,723 are from service charges and residual equity transfers in. Fund balance of \$20,733 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$86,106 totaling \$106,839 will be set aside in available reserves to support future road projects.

**CSA 70 R-40 Upper No. Bay, Lake Arrowhead** – Requirements of \$52,072 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$18,475 are from special taxes. Fund balance of \$75,449 consists of \$41,852 in available reserves to fund future road projects and a use of fund balance of \$33,597 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-41 Quail Summit** – Requirements of \$20,362 primarily includes operating expenses for road maintenance and streetlighting and transfers for indirect costs. Sources of \$8,926 are from service charges. Fund balance of \$16,775 consists of \$5,339 in available reserves to fund future road projects and a use of fund balance of \$11,436 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-42 Windy Pass** – Requirements of \$19,756 primarily includes operating expenses for road maintenance and paving services and transfers for indirect costs. Sources of \$41,430 are from special taxes. Fund balance of \$78,438 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$21,674 totaling \$100,112 will be set aside in available reserves to support future road projects.

**CSA 70 R-44 Saw Pit Canyon** – Requirements of \$12,142 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$10,528 are from special taxes. Fund balance of \$12,350 consists of \$10,736 in available reserves to fund future road projects and a use of fund balance of



\$1,614 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-45 Erwin Lake South** – Requirements of \$15,660 primarily includes operating expenses for road maintenance and transfers for indirect costs. Sources of \$10,795 are from service charges. Fund balance of \$26,764 consists of \$21,899 in available reserves to fund future road projects and a use of fund balance of \$4,865 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 R-46 So. Fairway Drive** – Requirements of \$27,545 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$26,348 are from service charges. Fund balance of \$14,140 consists of \$12,943 in available reserves to fund future road projects and a use of fund balance of \$1,197 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA70 R-47 Rocky Point** – Requirements of \$34,248 primarily includes operating expenses for road maintenance as well as capital expenditures. Sources of \$168,811 are from service charges. Fund balance of \$90,424 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$134,563 totaling \$224,987 will be set aside in available reserves to support future road projects.

**CSA 79 R-1 Green Valley Lake** – Requirements of \$22,021 primarily includes operating expenses for road maintenance and snow removal and transfers for indirect costs. Sources of \$23,534 are from special taxes. Fund balance of \$64,612 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$1,513 totaling \$66,125 will be set aside in available reserves to support future road projects.

## BUDGET CHANGES AND OPERATIONAL IMPACT

Requirements are decreasing by \$1.8 million primarily due to the reduction of operating transfers out to fund capital improvement projects due to the completion of numerous road slurry seal and paving projects.

## ANALYSIS OF FUND BALANCE

Fund balance of \$1.8 million is not anticipated to be used for operating expenses for 2015-16. Fund balance and excess revenue (contribution to fund balance) of \$49,304 totaling \$1.9 million will be set aside in available reserves to support future road projects.

## 2015-16 POSITION SUMMARY\*

Division	2014-15 Modified Staffing	Adds	Deletes	Re-Orgs	2015-16 Recommended	Limited	Regular
Regional Operations	1	0	0	0	1	1	0
Total	1	0	0	0	1	1	0

\*Detailed classification listing available in Appendix D

## STAFFING CHANGES AND OPERATIONAL IMPACT

Staffing expenses of \$63,118 funds 1 budgeted limited-term position. Requirements increased in 2015-16 in order to increase the budgeted hours from 30 to 40 per week as well and to provide sufficient budget authority in the event the Department pursues a regular full-time position in place of its budgeted limited-term position.



## Sanitation Districts Enterprise Funds - Consolidated

### DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of sanitation collection systems and wastewater treatment facilities throughout the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

#### Budget at a Glance

Requirements Less Reimbursements	\$8,883,617
Sources/Reimbursements	\$7,988,678
Use of / (Contribution To) Net Position	\$894,939
Total Staff	0

**CSA 42 Oro Grande** was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 to provide sewer services to the community of Oro Grande. This sanitation CSA is located 5 miles northwest of Victorville, and provides sewer services to 238 Equivalent Dwelling Units (EDU). Services are funded by user fees and service charges.

**CSA 53B Fawnskin** is located on the north shore of Big Bear Lake. The sanitation CSA was established by an act of the County of San Bernardino Board of Supervisors on January 2, 1968. The sewage collection system is operated by the Department and includes an innovative vacuum system, which serves 1,257 EDUs. Sewage treatment is provided by contract with Big Bear Area Regional Water Agency (BBARWA). Services are funded by user fees and service charges.

**CSA 64 Spring Valley Lake** was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968. This sanitation CSA is located southeast of the City of Victorville. The sewage collection system is operated by the Department and the Victor Valley Wastewater Reclamation Authority (VWRA) provides sewer services to 4,319 EDUs and maintains 3 lift stations. Services are funded by property tax revenue, user fees, and service charges.

**CSA 70 BL Bloomington** was established on November 19, 2013, by an act of The San Bernardino County Board of Supervisors in the Bloomington area for the purpose of providing sewer service. The costs to construct the sewer line that will serve the Applicant's property will be paid by the Applicant and the sewer line will be deeded to the CSA 70 BL Bloomington upon completion. The sewer fees will be submitted in a mid-year fee Resolution Establishing Various Fees for water and sewer services.

**CSA 70 GH Glen Helen** was established by an act of the County of San Bernardino Board of Supervisors on August 17, 2004, to provide park and recreation, sanitation, and streetlight services to the Glen Helen area. The sanitation Improvement Zone provides sanitation services to the San Bernardino Sheriff's Department Detention facility as well as a Master Planned community currently in development. The sanitation Improvement Zone currently provides sewer service to 728 residential EDUs. Services are funded by developer contributions, user fees, and service charges.

**CSA 70 S-3 Lytle Creek** was established by an act of the County of San Bernardino Board of Supervisors on December 2, 1974, to provide sanitation services to residents in the Lytle Creek Community and the U.S. Forest Service. The sanitation Improvement Zone currently provides sewer service to 798 EDUs. Services are funded by user fees and service charges.

**CSA 70 S-7 Lenwood** was established by an act of the County of San Bernardino Board of Supervisors on December 19, 1977, to provide sewer services to the community of Lenwood. The sanitation Improvement Zone completed construction of a new sewer system to replace individual septic systems within Lenwood but is limited to specific property owners who approved assessments to pay the debt service. The City of Barstow performs routine maintenance of the system. This sanitation Improvement Zone is responsible for non-routine repairs.

**CSA 70 SP-2 High Country** was established by an act of the County of San Bernardino Board of Supervisors on May 20, 1985, and is located 1.5 miles west of Hesperia. The sanitation Improvement Zone owns and operates a sewer collection system that provides service to 231 EDUs in the High Country Development tract of homes.

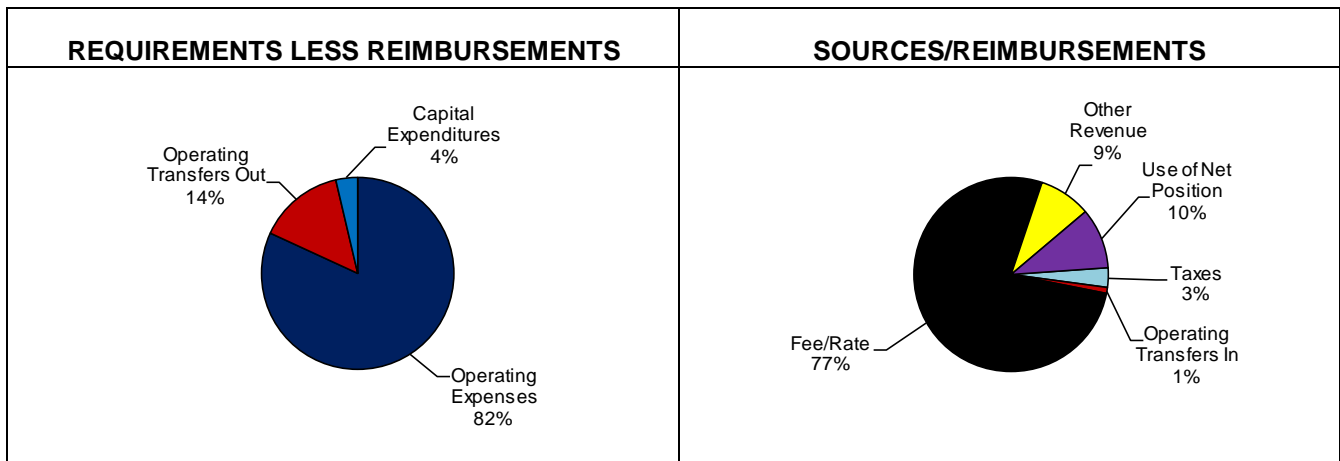


Through an out-of-area service agreement with the City of Hesperia, the Improvement Zone also provides service to 517 EDUs within city boundaries. Services are funded by user fees and service charges.

**CSA 79 Green Valley Lake** was established by an act of the County of San Bernardino Board of Supervisors on September 7, 1971, to maintain a sewer collection system and interceptor, with sewage treatment provided through a contract with Running Springs Water District (RSWD). The sanitation CSA provides sewer service to 1,221 EDUs. Services are funded by user fees and service charges.

**CSA 82 Searles Valley** was established by an act of the County of San Bernardino Board of Supervisors on June 28, 1976. On June 6, 2000, the sanitation CSA combined and included Improvement Zones SV-3 (Trona) and SV-4 (Pioneer Point) through the Board of Supervisors Resolution No. 2000-132. The newly combined sanitation CSA 82 provides sewage collection service to 760 EDUs as well as streetlight services. Services are funded by property tax revenue, user fees, and service charges.

### 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Sanitation Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Sanitation

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	4,995,122	5,050,388	5,174,923	5,611,555	6,070,446	7,273,757	1,203,311
Capital Expenditures	6,284	7,813	1,472,216	1,158,577	2,021,164	326,000	(1,695,164)
Total Exp Authority	5,001,406	5,058,201	6,647,139	6,770,132	8,091,610	7,599,757	(491,853)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	5,001,406	5,058,201	6,647,139	6,770,132	8,091,610	7,599,757	(491,853)
Operating Transfers Out	1,098,453	2,276,704	2,068,210	1,392,273	1,392,273	1,283,860	(108,413)
Total Requirements	6,099,859	7,334,905	8,715,349	8,162,405	9,483,883	8,883,617	(600,266)
<b>Sources</b>							
Taxes	199,962	233,224	269,211	287,492	267,223	289,010	21,787
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	51,112	615	597	285,173	604	597	(7)
Fee/Rate	5,410,429	4,779,164	8,029,289	6,169,984	6,619,062	6,843,257	224,195
Other Revenue	397,602	769,278	1,155,407	(28,466)	669,745	768,968	99,223
Total Revenue	6,059,105	5,782,281	9,454,504	6,714,183	7,556,634	7,901,832	345,198
Operating Transfers In	98,769	0	69,654	387,655	403,717	86,846	(316,871)
Total Sources	6,157,874	5,782,281	9,524,158	7,101,838	7,960,351	7,988,678	28,327
<b>Net Position</b>							
Use of/ (Contribution to) Net Position	(58,015)	1,552,624	(808,809)	1,060,567	1,523,532	894,939	(628,593)
Est. Net Position Available					1,630,570	1,198,596	(431,974)
Total Net Position					3,154,102	2,093,535	(1,060,567)
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing

## DETAIL OF 2015-16 RECOMMENDED BUDGET

2015-16

	Requirements	Sources	Use of / (Contribution to) Net Position	Estimated Net Position Available	Staffing
<b>Enterprise Funds</b>					
CSA 42 Oro Grande (Fund EAP)	216,887	229,249	(12,362)	34,341	0
CSA 53 B Fawnskin (Fund EBA)	973,220	924,349	48,871	295,360	0
CSA 64 Spring Valley Lake (Fund EBM)	2,803,501	2,401,087	402,414	158,128	0
CSA 70 BL Bloomington (Fund EAR)	623,804	824,000	(200,196)	200,196	0
CSA 70 GH Glen Helen (Fund ELH)	1,284,847	1,110,628	174,219	11,572	0
CSA 70 S-3 Lytle Creek (Fund ECP)	553,675	591,818	(38,143)	135,547	0
CSA 70 S-7 Lenwood (Fund ECR)	97,814	91,804	6,010	0	0
CSA 70 SP-2 High Country (Fund EFA)	330,843	274,992	55,851	59,296	0
CSA 79 Green Valley Lake (Fund EFP)	1,400,117	1,115,456	284,661	228,836	0
CSA 82 Searles Valley (Fund EFY)	598,909	425,295	173,614	75,320	0
Total Enterprise Funds	8,883,617	7,988,678	894,939	1,198,596	0



**CSA 42 Oro Grande** – Requirements of \$216,887 include operations and maintenance costs, charges from Victor Valley Wastewater Reclamation Authority for waste processing, transfers for allocated indirect costs and operating transfers out to a replacement reserve fund for future capital improvement projects. Sources of \$229,249 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$21,979 and available net position of \$34,341 reflects a contribution to beginning net position of \$12,362.

**CSA 53B Fawnskin** – Requirements of \$973,220 include operations and maintenance costs, charges from BBARWA for waste processing, transfers for allocated indirect costs and operating transfers out a replacement reserve fund for future capital improvement projects. Sources of \$924,349 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$344,231 and available net position of \$295,360 reflects a use of beginning net position of \$48,871.

**CSA 64 Spring Valley Lake** – Requirements of \$2.8 million include operations and maintenance costs, charges from VVWRA for waste processing, transfers for allocated indirect costs and operating transfers out to a replacement reserve fund for future capital improvement projects. Sources of \$2.4 million are primarily from taxes, user fees, and service charges. Beginning net position for 2015-16 is \$560,542 and available net position of \$158,128 reflects a use of beginning net position of \$402,414.

**CSA 70 BL Bloomington** – Requirements of \$623,804 include costs for connection fees paid to the City of Rialto. Sources of \$824,000 are primarily from connection fees paid by users. Beginning net position for 2015-16 is \$0 and available net position of \$200,196 reflects a contribution to beginning net position of \$200,196.

**CSA 70 GH Glen Helen** – Requirements of \$1.3 million include operations and maintenance costs, transfers for allocated indirect costs and operating transfers out to replacement reserves to fund capital improvement projects. Sources of \$1.1 million are primarily from user fees, service charges, and developer contributions. Beginning net position for 2015-16 is \$185,791 and available net position of \$11,572 reflects a use of beginning net position of \$174,219.

**CSA 70 S-3 Lytle Creek** – Requirements of \$553,675 include operating and maintenance costs, transfers for allocated indirect costs and operating transfers out to replacement reserves for future capital improvement projects. Sources of \$591,818 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$97,404 and available net position of \$135,547 reflects a contribution to beginning net position of \$38,143.

**CSA 70 S-7 Lenwood** – Requirements of \$97,814 include operating and maintenance costs and transfers for allocated indirect costs. Sources of \$91,804 are primarily from revenues from an out-of-area service agreement with the City of Barstow. Beginning net position for 2015-16 is \$6,010 and funds operations. There is no net position available for 2015-16.

**CSA 70 SP-2 High Country** – Requirements of \$330,843 include operating and maintenance costs, professional services including an agreement with the City of Hesperia for waste processing, transfers for allocated indirect costs and operating transfers out to replacement reserves to fund future projects. Sources of \$274,992 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$115,147 and available net position of \$59,296 reflects a use of beginning net position of \$55,851.

**CSA 79 Green Valley Lake** – Requirements of \$1.4 million include operating and maintenance costs, professional services including charges from RSWD for waste processing, transfers for allocated indirect costs and operating transfers out to replacement reserves to fund future projects. Sources of \$1.1 million are primarily from user fees and service charges. Beginning net position for 2015-16 is \$513,497 and available net position of \$228,836 reflects a use of beginning net position of \$284,661.

**CSA 82 Searles Valley** – Requirements of \$598,909 include operating and maintenance costs, transfers for allocated indirect costs, operating transfers out to fund maintenance in the CSA 82 park/rest stop and to the replacement reserves to fund future improvement projects. Sources of \$425,295 are primarily from taxes, user fees, and service charges. Beginning net position for 2015-16 is \$248,934 and available net position of \$75,320 reflects a use of beginning net position of \$173,614.



## **BUDGET CHANGES AND OPERATIONAL IMPACT**

Requirements are decreasing by \$600,266 primarily as a result of fewer capital expenses as well as operating transfers out. Sources are increasing by \$28,327 as a result of fee/rate revenue.

## **ANALYSIS OF NET POSITION**

Beginning net position for 2015-16 is \$2.1 million and available net position of \$1.2 million reflects a use of beginning net position of \$894,939 due to operating transfers out to reserve funds for future capital improvement projects. Contributions to net position in prior years ensures that each CSA has adequate operating capital and the use of net position reflects one-time expenditures for capital improvement projects.

## **STAFFING CHANGES AND OPERATIONAL IMPACT**

There is no staffing associated with these budget units. Staff that provide sanitation services are budgeted in CSA 70 Countywide.



## Streetlight Districts Special Revenue Funds – Consolidated

### DESCRIPTION OF MAJOR SERVICES

The Special Districts Department provides for the management, funding, and maintenance of streetlighting within eight County Service Areas (CSA) and Improvement Zones throughout the County. Sources include property taxes or per parcel service charges.

#### Budget at a Glance

Requirements Less Reimbursements	\$867,984
Sources/Reimbursements	\$803,714
Use of/ (Contribution to) Fund Balance	\$64,270
Total Staff	0

**CSA 30 Red Mountain** was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1964 to provide funding for the maintenance and operation of 15 streetlights in the community of Red Mountain. This streetlight CSA is funded through property tax revenue.

**CSA 53A Big Bear** was established on September 19, 1966 by an act of the County of San Bernardino Board of Supervisors to provide streetlight services to the community of Fawnskin in the Big Bear area. On January 8, 2015, CSA 53A Big Bear was dissolved and annexed into CSA 54 Crest Forest by action of the Local Agency Formation Commission for San Bernardino County.

**CSA 54 Crest Forest** was established by an act of the County of San Bernardino Board of Supervisors on September 19, 1966 to provide streetlight services to the community of Crest Forest. On January 8, 2015, CSA 53A Big Bear and CSA 73 Arrowbear Lake were dissolved and annexed into CSA 54 Crest Forest by action of the Local Agency Formation Commission for San Bernardino County. This CSA receives property taxes to fund the operation and maintenance of 3,731 streetlights.

**CSA 70 EV-1 Citrus Plaza** was established by an act of the County of San Bernardino Board of Supervisors on April 23, 1996. Community Facilities District 2010-1 was formed in 2010 to provide an ongoing funding mechanism for the streetlight energy charges of 149 streetlights in the unincorporated area of the County known as the “Donut Hole”. The Rate and Method of Apportionment sets a special tax for each parcel to pay for the streetlighting energy charges. There are currently 50 parcels billed for this special tax.

**CSA 70 GH Glen Helen** was established by an act of the County of San Bernardino Board of Supervisors on August 24, 2004, to provide services for Tract 15900. Tract 15900 is an approved development of approximately 2,086 housing units in a development area known as “Lytle Creek North Development” project, which includes a provision for the installation of 283 streetlights in this area. On January 30, 2007, voters approved a service charge of \$41.71 per parcel, per year with an annual 2.5% inflationary increase to fund streetlight services. The service charge for 2015-16 is \$49.58 per parcel and is currently billed on 1219 parcels.

**CSA 70 SL-2 Chino** was established by an act of the County of San Bernardino Board of Supervisors and a \$122 per parcel, per year service charge with a 1.5% inflationary increase was approved by voters on November 16, 2004. The 2015-16 service charge is \$122 per parcel based on requirements and available fund balance and will be billed on 26 parcels.

**CSA 70 SL-3 Mentone** was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$40 per parcel, per year with a 1.5% annual inflationary increase on February 15, 2005. This streetlight Improvement Zone funds 12 streetlights in the community of Mentone. The 2015-16 service charge is \$43.10 and 69 parcels will be billed.

**CSA 70 SL-4 Bloomington** was established by an act of the County of San Bernardino Board of Supervisors and voters approved a \$247 per parcel, per year service charge with a 2.5% annual inflationary increase on August 22, 2006. This streetlight Improvement Zone funds 5 streetlights in the community of Bloomington. The 2015-16 service charge is \$100 per parcel based on requirements and available fund balance, and will be billed on 31 parcels.

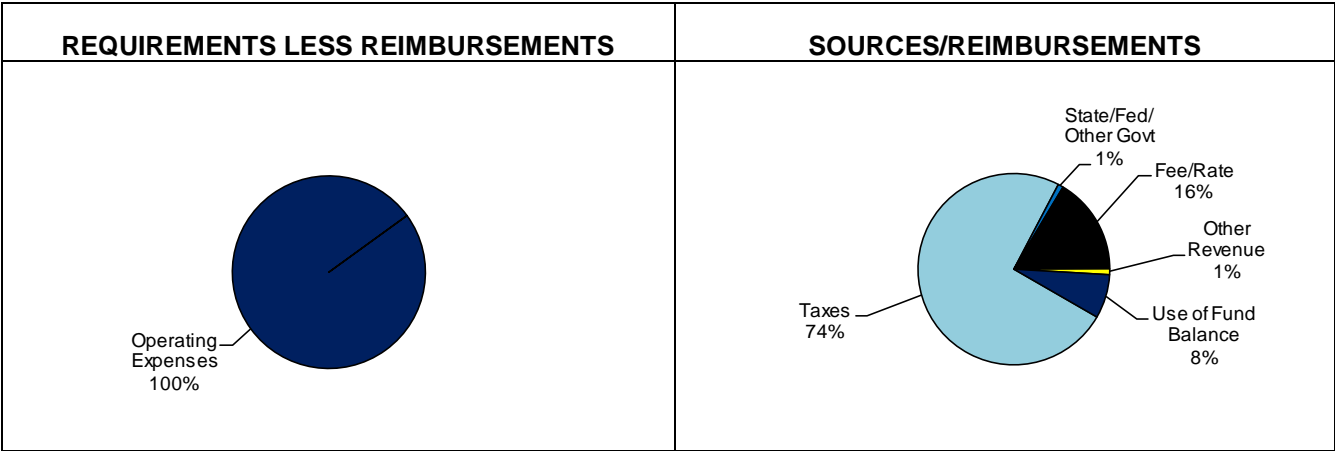


**CSA 70 SL-5 Muscoy** was established by an act of the County of San Bernardino Board of Supervisors and voters approved a service charge of \$18 per parcel, per year with an annual 2.5% inflationary increase on June 5, 2007. The 2015-16 service charge of \$18.91 will be billed on 2,169 parcels. This streetlight Improvement Zone funds 207 streetlights in the community of Muscoy.

**CSA 73 Arrowbear Lake** was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1970. On January 8, 2015, CSA 73 Arrowbear Lake was dissolved and annexed into CSA 54 Crest Forest by action of the Local Agency Formation Commission for San Bernardino County.

**CSA SL-1 Countywide** was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965. This streetlight CSA receives property taxes to fund the operation and maintenance of 3,511 streetlights in communities throughout the County.

2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Streetlight Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Streetlighting

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	802,750	818,576	723,411	799,740	885,717	867,984	(17,733)
Capital Expenditures	0	0	0	0	0	0	0
Total Exp Authority	802,750	818,576	723,411	799,740	885,717	867,984	(17,733)
Reimbursements	0	0	0	0	0	0	0
Total Appropriation	802,750	818,576	723,411	799,740	885,717	867,984	(17,733)
Operating Transfers Out	14,979	0	0	0	0	0	0
Total Requirements	817,729	818,576	723,411	799,740	885,717	867,984	(17,733)
<b>Sources</b>							
Taxes	654,266	696,790	754,116	647,946	626,315	645,259	18,944
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	30,693	7,906	7,746	7,779	8,141	7,779	(362)
Fee/Rate	106,881	125,635	166,871	150,150	110,423	142,142	31,719
Other Revenue	6,302	99,946	79,179	9,752	15,595	8,231	(7,364)
Total Revenue	798,142	930,277	1,007,912	815,627	760,474	803,411	42,937
Operating Transfers In	14,979	0	0	0	509	303	(206)
Total Financing Sources	813,121	930,277	1,007,912	815,627	760,983	803,714	42,731
<b>Fund Balance</b>							
Use of / (Contribution to) Fund Balance	4,608	(111,701)	(284,502)	(15,887)	124,734	64,270	(60,464)
Available Reserves					878,277	954,628	76,351
Total Fund Balance					1,003,011	1,018,898	15,887
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing

## DETAIL OF 2015-16 RECOMMENDED BUDGET

2015-16

	Requirements	Sources	Use of / (Contribution to) Fund Balance	Available Reserves	Staffing
<b>Special Revenue Funds</b>					
CSA 30 Red Mountain (Fund SGJ)	4,811	4,781	30	0	0
CSA 53A Big Bear (Fund SJP)	0	(30,000)	30,000	0	0
CSA 54 Crest Forest (Fund SJV)	57,014	77,151	(20,137)	48,992	0
CSA 70 EV-1 Citrus Plaza (Fund SQW)	42,066	44,371	(2,305)	69,437	0
CSA 70 GH Glen Helen (Fund RWX)	73,131	55,856	17,275	60,480	0
CSA 70 SL-2 Chino (Fund SQX)	3,934	2,618	1,316	753	0
CSA 70 SL-3 Mentone (Fund SQZ)	3,986	2,900	1,086	0	0
CSA 70 SL-4 Bloomington (Fund SMC)	3,746	3,262	484	30,096	0
CSA 70 SL-5 Muscoy (Fund SMJ)	36,572	41,449	(4,877)	62,592	0
CSA 73 Arrowbear Lake (Fund SOP)	0	2	(2)	4	0
CSA SL-1 Countywide (Fund SQV)	642,724	601,324	41,400	682,274	0
Total Special Revenue Funds	867,984	803,714	64,270	954,628	0



**CSA 30 Red Mountain** – Requirements of \$4,811 include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$4,781 are primarily from property taxes. Fund balance of \$30 is used to support current operations. There are no available reserves for 2015-16. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 53A Big Bear** – Sources of (\$30,000) are due to a residual equity transfer out of the remaining fund balance to CSA 54 Crest Forest as a result of the dissolution of CSA 53A Big Bear and annexation into CSA 54 Crest Forest.

**CSA 54 Crest Forest** – Requirements of \$57,014 include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$77,151 are primarily from property taxes and other revenue of \$30,002 due to the reorganization to include the dissolution of CSA 53A Big Bear and CSA 73 Arrowbear Lake and annexation into CSA 54 Crest Forest. Fund balance of \$28,855 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$20,137 totaling \$48,992 will be set aside in available reserves to support future operations.

**CSA 70 EV-1 Citrus Plaza** – Requirements of \$42,066 include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$44,371 are from per parcel special taxes. Fund balance of \$67,132 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$2,305 totaling \$69,437 will be set aside in available reserves to support future operations.

**CSA 70 GH Glen Helen** – Requirements of \$73,131 primarily include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$55,856 are primarily from per parcel service charges. Fund balance of \$77,755 consists of \$60,480 in available reserves to fund future operations and a use of fund balance of \$17,275 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 SL-2 Chino** – Requirements of \$3,934 include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$2,618 are primarily from per parcel service charges. Fund balance of \$2,069 consists of \$753 in available reserves to fund future operations and a use of fund balance of \$1,316 for current operations as the amount of the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 SL-3 Mentone** – Requirements of \$3,986 primarily include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$2,900 are primarily from per parcel service charges. Fund balance of \$1,086 is used to support ongoing operations. There are no available reserves for 2015-16. The Department will continue to pursue reductions in expenses in order to increase fund balance to the Department's required 25% reserve threshold.

**CSA 70 SL-4 Bloomington** – Requirements of \$3,746 primarily include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$3,262 are primarily from per parcel service charges. Fund balance of \$30,580 consists of \$30,096 in available reserves to fund future operations and a use of fund balance of \$484 for current operations as the available fund balance exceeds the Department's required 25% reserve threshold.

**CSA 70 SL-5 Muscoy** – Requirements of \$36,572 primarily include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$41,449 are primarily from per parcel service charges. Fund balance of \$57,715 is not anticipated to be used for operating expenses in this budget unit. Fund balance and excess revenue (contribution to fund balance) of \$4,877 totaling \$62,592 will be set aside in available reserves to support future operations.

**CSA 73 Arrowbear Lake** – As a result of the dissolution of CSA 73 Arrowbear Lake and annexation into CSA 54 Crest Forest the remaining fund balance will be transferred to CSA 54 Crest Forest in 2015-16.



**CSA SL-1 Countywide** – Requirements of \$642,724 primarily include energy costs for streetlights and transfers for allocated indirect costs. Sources of \$601,324 are primarily from property taxes. Fund balance of \$723,674 consists of \$682,274 in available reserves to fund future operations and a use of fund balance of \$41,400 for current operations as requirements exceed sources. Due to services being funded primarily by property taxes, the level of service provided is dictated by the amount of available revenue.

### **BUDGET CHANGES AND OPERATIONAL IMPACT**

Requirements are decreasing by \$17,733 primarily as a result of a reduction in administrative overhead charges. Sources are increasing by \$42,731 primarily due to increased revenue from proportional share of tax levy.

### **ANALYSIS OF FUND BALANCE**

Fund balance of \$1.0 million consists of \$954,628 in available reserves to fund future operations and a use of fund balance of \$64,270 funds ongoing operations. Contributions to fund balance in prior years are used to meet the Department's required 25% reserve threshold. The use of fund balance in CSA's where services are funded by property taxes is primarily due to requirements exceeding sources and the level of service provided is dictated by the amount of available revenue. The use of fund balance in CSA's where services are funded by a per parcel service charge is primarily due to fund balance exceeding the Department's required 25% reserve threshold and is used until such time that reserves are reduced to the required threshold .

### **STAFFING CHANGES AND OPERATIONAL IMPACT**

There is no staffing associated with this budget unit.



## Water Districts Enterprise Funds – Consolidated

### DESCRIPTION OF MAJOR SERVICES

Special Districts Department provides for the management, funding, and maintenance of water distribution systems throughout unincorporated areas of the County Service Areas (CSA) and Improvement Zones. Sources include property taxes, service charges and user fees.

#### Budget at a Glance

Requirements Less Reimbursements	\$8,031,633
Sources/Reimbursements	\$6,873,384
Use of / (Contribution To) Net Position	\$1,158,249
Total Staff	0

**CSA 42 Oro Grande** was established by an act of the County of San Bernardino Board of Supervisors on December 27, 1965 and is located 5 miles northwest of Victorville. The water CSA provides financing for the operation and maintenance of water connections for 136 customers.

**CSA 64 Spring Valley Lake** was established by an act of the County of San Bernardino Board of Supervisors on December 30, 1968 to provide water services in the community of Spring Valley Lake. The water CSA provides financing for the operation and maintenance of water connections for 3,843 customers. The water CSA also maintains five wells, one booster station and three water tanks.

**CSA 70 CG Cedar Glen** was established by an act of the County of San Bernardino Board of Supervisors on July 12, 2005 to provide water service to the community of Cedar Glen. This water Improvement Zone serves approximately 332 customers.

**CSA 70 F Morongo Valley** was established by an act of the County of San Bernardino Board of Supervisors on September 20, 1971 to provide water service to the community of Morongo Valley. This water Improvement Zone maintains three wells, one booster station and a reservoir that stores 260,000 gallons of water for service to 84 customers.

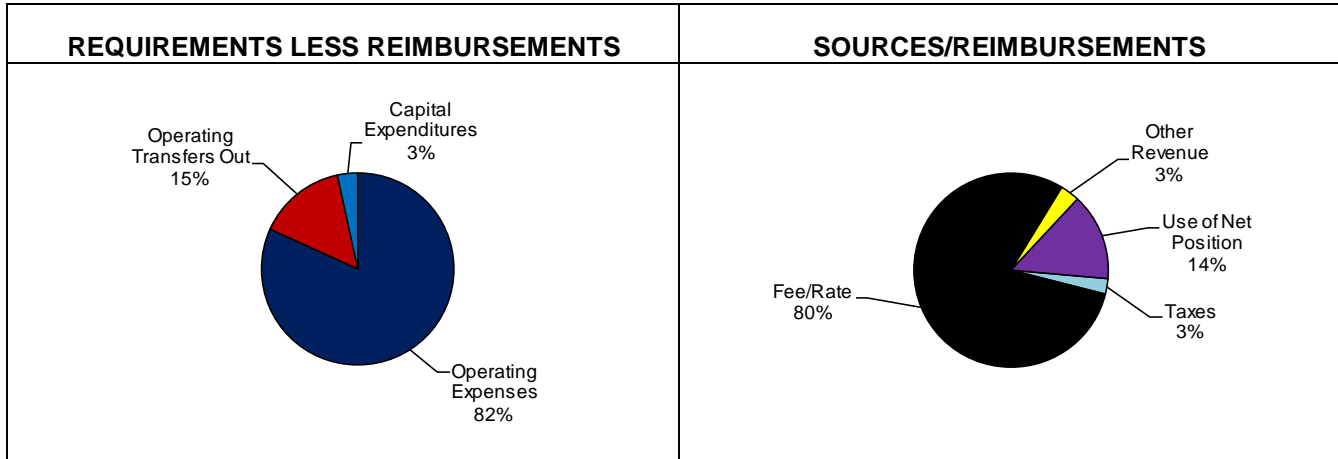
**CSA 70 J Oak Hills** was established by an act of the County of San Bernardino Board of Supervisors on December 28, 1971 and is located 16 miles southwest of Victorville. The water Improvement Zone provides service to 3,209 customers. This water Improvement Zone also maintains five wells, five booster stations, nine water storage reservoirs and approximately 130 miles of water pipelines ranging from 6 inches to 16 inches in diameter.

**CSA 70 W-3 Hacienda** was established by an act of the County of San Bernardino Board of Supervisors on December 6, 1976 and is located 10 miles north of Yucca Valley. The water Improvement Zone provides financing for the operation and maintenance of water connections for 167 customers. This water Improvement Zone also maintains two wells, two booster stations and two storage reservoirs.

**CSA 70 W-4 Pioneertown** was established by an act of the County of San Bernardino Board of Supervisors on January 14, 1980 and is located five miles northwest of Yucca Valley. The water Improvement Zone provides financing for the operation and maintenance of 120 water connections. This water Improvement Zone also maintains five wells and two storage reservoirs.



## 2015-16 RECOMMENDED BUDGET



## ANALYSIS OF 2015-16 RECOMMENDED BUDGET

GROUP: Special Districts  
 DEPARTMENT: Special Districts  
 FUND: Water Districts - Consolidated

BUDGET UNIT: Various  
 FUNCTION: Operations  
 ACTIVITY: Water

	2011-12 Actual	2012-13 Actual	2013-14 Actual	2014-15 Estimate	2014-15 Modified Budget	2015-16 Recommended Budget	Change From 2014-15 Modified Budget
<b>Requirements</b>							
Staffing Expenses	0	0	0	0	0	0	0
Operating Expenses	6,067,743	6,042,513	5,309,720	5,667,867	5,709,519	6,569,669	860,150
Capital Expenditures	124,312	26,725	64,577	83,101	1,435,499	274,000	(1,161,499)
Total Exp Authority	6,192,055	6,069,238	5,374,296	5,750,968	7,145,018	6,843,669	(301,349)
Reimbursements	7,513	0	0	0	0	0	0
Total Appropriation	6,199,568	6,069,238	5,374,296	5,750,968	7,145,018	6,843,669	(301,349)
Operating Transfers Out	736,773	1,420,003	4,095,038	1,905,040	2,105,040	1,187,964	(917,076)
Total Requirements	6,936,341	7,489,241	9,469,334	7,656,008	9,250,058	8,031,633	(1,218,425)
<b>Sources</b>							
Taxes	225,927	201,461	205,816	257,836	214,034	206,362	(7,672)
Realignment	0	0	0	0	0	0	0
State, Fed or Gov't Aid	225,219	4,524	4,488	4,720	4,495	4,488	(7)
Fee/Rate	5,905,130	6,750,128	7,013,712	6,810,419	7,165,126	6,393,250	(771,876)
Other Revenue	622,472	437,963	229,755	535,736	239,602	257,284	17,682
Total Revenue	6,978,748	7,394,076	7,453,771	7,608,711	7,623,257	6,861,384	(761,873)
Operating Transfers In	554,639	312,400	127,174	32,000	728,768	12,000	(716,768)
Total Sources	7,533,387	7,706,476	7,580,945	7,640,711	8,352,025	6,873,384	(1,478,641)
<b>Net Position</b>							
Use of/ (Contribution to) Net Position	(597,046)	(217,235)	1,888,389	15,297	898,033	1,158,249	260,216
Est. Net Position Available					1,017,787	742,274	(275,513)
Total Net Position					1,915,820	1,900,523	(15,297)
Budgeted Staffing*	0	0	0	0	0	0	0

\*Data represents modified budgeted staffing



## DETAIL OF 2015-16 RECOMMENDED BUDGET

	2015-16				
	Requirements	Sources	Use of / (Contribution to) Net Position	Estimated Net Position Available	Staffing
<b>Enterprise Funds</b>					
CSA 42 Oro Grande (Fund EAS)	265,484	242,641	22,843	130,669	0
CSA 64 Spring Valley Lake (Fund ECB)	2,699,052	2,596,860	102,192	182,855	0
CSA 70 CG Cedar Glen (Fund ELL)	529,439	520,273	9,166	120,843	0
CSA 70 F Morongo Valley (Fund EBY)	134,325	119,832	14,493	41,699	0
CSA 70 J Oak Hills (Fund ECA)	3,560,918	3,085,152	475,766	195,514	0
CSA 70 W-1 Goat Mountain (Fund ECS)	478,315	0	478,315	0	0
CSA 70 W-3 Hacienda (Fund ECY)	214,242	183,652	30,590	40,585	0
CSA 70 W-4 Pioneertown (Fund EDD)	149,858	124,974	24,884	30,109	0
Total Enterprise Funds	8,031,633	6,873,384	1,158,249	742,274	0

**CSA 42 Oro Grande** – Requirements of \$265,484 include operating and maintenance costs, transfers for allocated indirect costs and operating transfers out to provide funding for the capital improvement projects. Sources of \$242,641 are primarily from user fees, connection fees, and service charges. Beginning net position for 2015-16 is \$153,512 and available net position of \$130,669 reflects a use of beginning net position of \$22,843.

**CSA 64 Spring Valley Lake** – Requirements of \$2.7 million primarily include operating and maintenance costs, transfers for allocated indirect costs and operating transfers out to replacement reserves to fund various capital improvement projects including Water System Chlorinators, a Meter Replacement project, the installation of a pump and motor, Well #4 Rehabilitation, and depreciation for future replacement projects. Sources of \$2.6 million are primarily from property taxes, user fees, and service charges. Beginning net position for 2015-16 is \$285,047 and available net position of \$182,855 reflects a use of beginning net position of \$102,192.

**CSA 70 CG Cedar Glen** – Requirements of \$529,439 include operating and maintenance costs, transfers for allocated indirect costs, operating transfers out to the replacement reserves for future projects and debt service. Sources of \$520,273 are primarily from user fees, service charges, and special assessments. Beginning net position for 2015-16 is \$130,009 and available net position of \$120,843 reflects a use of beginning net position of \$9,166.

**CSA 70 F Morongo Valley** – Requirements of \$134,325 include operating expenses for water connection services, including operations and maintenance costs and transfers for indirect costs. Sources of \$119,832 are primarily from user fees, and service charges. Beginning net position for 2015-16 is \$56,192 and available net position of \$41,699 reflects a use of beginning net position of \$14,493.

**CSA 70 J Oak Hills** – Requirements of \$3.6 million primarily include operating and maintenance costs, transfers for allocated indirect costs, other charges for debt service and operating transfers out to provide funding for the Water Pipeline Replacement project, Water Line Extension project, and the Well House project, amongst others. Sources of \$3.1 million are primarily from user fees, and service charges. Beginning net position for 2015-16 is \$671,280 and available net position of \$195,514 reflects a use of beginning net position of \$475,766.

**CSA 70 W-1 Goat Mountain** – Effective 2015-16 by action of the Local Agency Formation Commission (LAFCO) of San Bernardino, this CSA was annexed to Bighorn Desert View Water Agency (Agency). The total requirements of \$478,315 represent the beginning net position and will be transferred to the Agency.



**CSA 70 W-3 Hacienda** – Requirements of \$214,242 include operating and maintenance costs, transfers for allocated indirect costs, operating transfers out to provide funding for a Uranium Treatment system, the purchase of an office building, the Mainline replacement project and the Meter Replacement project. Sources of \$183,652 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$71,175 and available net position of \$40,585 reflects a use of beginning net position of \$30,590.

**CSA 70 W-4 Pioneertown** – Requirements of \$149,858 primarily includes operating and maintenance costs, transfers for allocated indirect costs and operating transfers out to the replacement reserves for future capital improvement projects. Sources of \$124,974 are primarily from user fees and service charges. Beginning net position for 2015-16 is \$54,993 and available net position of \$30,109 reflects a use of beginning net position of \$24,884.

### **BUDGET CHANGES AND OPERATIONAL IMPACT**

Requirements are decreasing by \$1.2 million primarily due to a decrease in capital expenditures as capital improvement projects will not be completed from the operating fund. Sources are decreasing by \$1.5 million primarily due to the decrease in operating transfers in from the reserve funds to complete capital improvement projects.

### **ANALYSIS OF NET POSITION**

Beginning net position for 2015-16 is \$1.9 million and available net position of \$742,274 reflects a use of beginning net position of \$1.2 million primarily due to operating transfer out to reserve funds for future capital improvement projects.

### **STAFFING CHANGES AND OPERATIONAL IMPACT**

There is no staffing associated with these budget units.



## SPECIAL DISTRICTS CAPITAL IMPROVEMENT PROGRAM

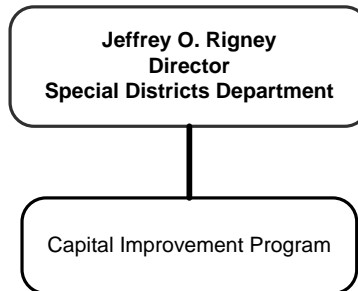
Jeff Rigney

### DEPARTMENT MISSION STATEMENT

*The Capital Improvement Program receives and evaluates capital expenditure requests, recommends priorities for the acquisition or improvement of land, facilities and infrastructure, oversees and monitors major capital projects, and guides growth and change of County facilities and infrastructure by anticipating future needs.*



### ORGANIZATIONAL CHART



### 2015-16 SUMMARY OF BUDGET UNITS

Funding for capital projects is included in Capital Improvement Program funds for Special Districts General, Parks, Roads, Sanitation and Water County Service Areas and Zones.

### DESCRIPTION OF MAJOR SERVICES

The Capital Improvement Program (CIP) is an internal planning tool administered by the Special Districts Department to provide the Board of Supervisors (Board) with information to assist in the decision-making process for the allocation of limited resources to capital projects. The CIP provides for the acquisition, construction, reconstruction, fixtures and equipment, renovation, rehabilitation or replacement of facilities, equipment, and infrastructure with a life expectancy of at least five years and capital costs of \$5,000 or more. The program:

- Recommends priorities for capital projects based on capital improvement criteria for Special Districts general, parks, roads, sanitation, and water facilities and infrastructure;
- Prepares the annual CIP budget, monitors and directs implementation of approved projects through the department;
- Provides direct oversight for major capital projects;
- Performs long-range planning to:
  - Link department capital and operational budget plans to Countywide strategic plans,
  - Conduct physical condition assessments through periodic surveys of facilities to identify major, large-scale projects to repair and rehabilitate department assets,
  - Identify opportunities for energy efficiencies, life-cycle increases, and maintenance operating cost reductions,
  - Identify future infrastructure needs of the department, and



- Develop formal estimates of costs and seek adequate project funding.

## BUDGET HISTORY

The CIP is funded by a number of sources, including the County general fund, and County Service Area (CSA) and Improvement Zone operating and reserve funding, and various other funding sources including grants:

- Discretionary General Funding: Funded from County General Fund discretionary dollars provided to CIP for department projects.
- Other Funding: The underlying funding source is from CSA and Improvement Zone funding, or is from a dedicated source for a specified purpose (such as grants).

The Department's CIP includes construction, rehabilitation, and repair projects for numerous facilities, structures, and infrastructure. CIP funds are budgeted in various capital budget units and expended in various capital asset object codes: 4005-Land, 4010-Improvements to Land, 4030-Structures, Improvements to Structures, 2445-Professional Services, and 5030-Operating Transfers Out.

## ANALYSIS OF 2015-16 ADOPTED BUDGET

Each year, Special Districts Regional Managers are requested to submit possible capital improvement projects for the individual CSAs and Improvement Zones, including Big Bear Recreation and Park District and Bloomington Recreation and Park District. Special District's Engineering Division prepares feasibility studies, scopes of work, and estimates for these projects. The Engineering Division also works closely with the Administrative/Budget division to evaluate available funding for the projects. A total of 81 projects for a total of \$34.7 million are being requested by Special Districts Department within this recommended budget for 2015-16.

## 2015-16 RECOMMENDED BUDGET

The following are funded from the 2015-16 Recommended Budget of **\$34.7 million**:

- **General Districts** **\$5.5 million**
  - CSA 40 Elephant Mountain – \$99,983 for television translator tower bracing and stabilization. Total project cost is \$99,983
  - CSA 40 Elephant Mountain – (\$20,637) transfer out of funds to operating fund due to reclassification to a general roadway maintenance project.
  - Snowdrop Road - \$3.9 million for design and construction of a new road in the Rancho Cucamonga area funded by a voter approved special assessment that was initiated in 2013-14. Total project cost is \$4.0 million.
  - CSA 70 D-1 Lake Arrowhead Dam - \$51,719 for McKay Park improvements. Total project cost is \$51,719.
  - CSA 70 D-1 Lake Arrowhead Dam - \$206,928 to construct a detention basin. Project was initiated in 2014-15. Total project cost is \$225,000.
  - CSA 70 TV-4 Wonder Valley - \$151,589 for replacing and updating a television translator. The project was initiated in 2014-15. Total project cost is \$151,627.
  - CSA 70 CIP Project - \$1.0 million for the purchase of a new building for the Water and Sanitation division located in the High Desert. Total projects cost is \$1.0 million.
- **Park Districts** **\$404,257**
  - CSA 20 Joshua Tree Park - (\$31,803) transfer out of funds to operating fund due to reclassification to a road resurfacing maintenance project.
  - CSA 20 Joshua Tree Park - \$264,257 for Desert View Conservatory to design and construct an interpretive trail system that was initiated in 2013-14. Total project cost is \$676,257.
  - CSA 20 Joshua Tree Park - \$45,000 for the renovation of the Community Center in Joshua Tree. Total project cost is \$45,000.



- CSA 29 Lucerne Valley - \$16,000 for the purchase and installation of a playground at Visalia Park. Total project cost is \$16,000.
- CSA 29 Lucerne Valley - \$79,000 for general park improvements at Visalia Park. Total project cost is \$79,000.

- **Big Bear Valley Recreation and Park District**

**\$7.7 million**

- Big Bear Alpine Zoo - \$7.4 million for design and construction of a new zoo site for the relocation of the zoo. The project was initiated in 2013-14. Total project cost is \$7.5 million.
- Big Bear Alpine Zoo - \$83,600 from relocation project fund for lease payment for existing location. Total project cost is \$83,600.
- Big Bear Recreation and Park District - \$60,000 for general park improvements to Big Bear parks. Total project cost is \$60,000.
- Big Bear Recreation and Park District - \$100,000 for park improvements to make the structures and walkways at the Ranch ADA compliant. Total project cost is \$100,000.
- Big Bear Recreation and Park District - \$52,800 for Paradise Park improvements. Total project cost is \$60,000.

- **Bloomington Recreation and Park District**

**\$346,867**

- Bloomington Recreation and Park District - \$346,867 for Kessler Park improvements including ball field lighting, tot lot, and equestrian facilities that was initiated in 2013-14. Total project cost is \$1.3 million.

- **Road Districts**

**\$966,209**

- CSA 18 Cedar Pines - \$197,300 for a road paving project that was initiated in 2014-15. Total project cost is \$197,350.
- CSA 59 Deer Lodge Park - \$217,580 for a road paving project that was initiated in 2014-15. Total project cost is \$217,580.
- CSA 69 Lake Arrowhead - \$551,329 for a road paving project that was initiated in 2013-14. Total project cost is \$551,373.
- CSA 70 R-39 Highland Estates - (\$72,879) transfer to operating fund due to reclassification to a road slurry maintenance project.
- CSA 70 R-46 S. Fairway Dr. - (\$18,001) transfer to operating fund due to reclassification to a road slurry maintenance project.

- **Sanitation Districts**

**\$4.2 million**

- CSA 42 Oro Grande - \$229,659 for sewer system repairs (phase II). Total project cost is \$229,659.
- CSA 53B Fawnskin - \$641,795 for collection system repairs. Total project cost is \$641,795
- CSA 53B Fawnskin - \$213,724 transfer of funding to project 1605 (Collection System Repairs) due to the cancellation of vacuum system improvement project. CSA 53B Fawnskin - \$150,000 transfer of funding to project 1605 due to cancellation of sewer line repairs project.
- CSA 53B Fawnskin - \$110,000 to purchase a new office building. Total project cost is \$110,000.
- CSA 53B Fawnskin - \$150,000 manhole raising and rehabilitation. Total project cost is \$150,000.
- CSA 70 GH Glen Helen - \$120,000 for walkways and fall protection. Total project cost is \$120,000.
- CSA 70 GH Glen Helen - \$300,000 to upgrade treatment plant. Total project cost is \$300,000.
- CSA 70 GH Glen Helen - \$86,011 to complete installation of new SCADA alarm system to monitor equipment operation at the Glen Helen Wastewater Treatment Plant. Project was initiated in 2014-15. Total project cost is \$86,011.
- CSA 70 S-3 Lytle Creek - \$108,629 for lift station renovations. Total project cost is \$108,629.
- CSA 70 S-3 Lytle Creek - \$75,000 for sewer plant renovation, which includes the purchase and installation of clarifier. Total project cost is \$75,000.
- CSA 70 S-3 Lytle Creek - \$65,000 for sewer plant renovation, which includes the purchase and installation of oxidation ditch. Total project cost is \$65,000.
- CSA 70 S-3 Lytle Creek - \$250,000 for the Creekside line relocation and protection. Total project cost is \$250,000.



- CSA 79 Green Valley Lake - \$195,000 for CCTV inspection and repair of sewer lines. Total project cost is \$195,000.
- CSA 79 Green Valley Lake - \$150,000 for manhole raising. Total project cost is \$150,000.
- CSA 79 Green Valley Lake - \$100,000 for lift station renovations. Total project cost is \$100,000.
- CSA 79 Green Valley Lake - \$84,441 transfer to operating fund due to reclassification to a sewer repair maintenance project.
- CSA 82 Searles Valley - \$100,000 for pipeline replacement. Total project cost is \$100,000.
- CSA 82 Searles Valley - \$26,650 to replace 50 feet of the 4 inch sewer main. Total project cost is \$26,650.
- CSA 82 Searles Valley - \$25,000 to replace 125 feet of sewer main. Total project cost is \$25,000.
- CSA 82 Searles Valley - \$367,525 for Pioneer Point outfall replacement and repairs. This project was initiated in 2014-15. Total project cost is \$375,816.
- CSA 64 Spring Valley Lake - \$330,000 for Lakeview lift station renovation. Total project cost is \$330,000.
- CSA 64 Spring Valley Lake - \$250,000 for collection system repairs, phase I. Total project cost is \$500,000. CSA 64 Spring Valley Lake - \$100,000 for manhole raising. Total project cost is \$100,000.
- CSA 64 Spring Valley Lake - \$381,116 to complete sewer line replacement. Project was initiated in 2014-15. Total project cost is \$400,000.

• **Water Districts**

**\$15.6 million**

- CSA 42 Oro Grande - \$150,000 to complete phase II of the mainline replacement project. Total project cost is \$150,000.
- CSA 42 Oro Grande - \$110,500 for land acquisition for possible tank site. Total project cost is \$110,500.
- CSA 42 Oro Grande - \$106,794 to complete the design phase of Reservoir 2 that was initiated in 2013-14. Total cost of project is \$107,000.
- CSA 42 Oro Grande - (\$29,104) transfer remaining funds to reserves due to completion of phase one of meter line replacement project.
- CSA 42 Oro Grande - (\$2,369) transfer remaining funds to reserves due to cancellation of 3MG reservoir project. .
- CSA 64 Spring Valley Lake - \$632,830 for radio read meter replacement project that was initiated in 2013-14. Total project cost for phase I is \$634,230.
- CSA 64 Spring Valley Lake - (474,953) transfer to reserves at completion of radio read meter project. CSA 64 Spring Valley Lake - (40,400) transfer to operating fund due to reclassification to a roofing repair maintenance project.
- CSA 64 Spring Valley Lake - \$87,150 to install pump motor. This project was initiated in 2014-15. Total project cost is \$87,150.
- CSA 64 Spring Valley Lake - \$30,000 for rehabilitation of Pebble Beach Reservoir #1. Total project cost is \$30,000.
- CSA 64 Spring Valley Lake - \$180,000 for water system chlorinators. Total project cost is \$180,000.
- CSA 64 Spring Valley Lake - \$150,000 for well #4 rehabilitation projects. This project was initiated in 2014-15. Total project cost is \$165,739.
- CSA 64 Spring Valley Lake - \$950,000 to complete design and site preparation for the new Well #7 to comply with California Department of Health requirements that was initiated if 2013-14. Total project cost is \$1.8 million.
- CSA 64 Spring Valley Lake - \$150,000 for Archway renovations. Total project cost is 150,000.
- CSA 70 CG Cedar Glen - \$450,000 for pipeline replacement. Total project cost is \$450,000.
- CSA 70 CG Cedar Glen - \$100,000 for corrosion control study and treatment. Total project cost is \$100,000.
- CSA 70 CG Cedar Glen - \$4.3 million for water system improvements. The project was initiated in 2014-15. Total cost of project is \$4.3 million.
- CSA 70 F- Morongo Valley - \$325,000 for a uranium treatment system. Total project cost is \$325,000.



- CSA 70 F- Morongo Valley – \$190,677 for water meter and line replacements. The project was initiated in 2014-15. Total project cost is \$190,727.
- CSA 70 J Oak Hills - \$152,276 to complete replacement of 2,500 feet of existing pipeline within the Improvement Zone that has reached its full service life. This project was initiated in 2013-14. Total cost of project is \$152,276.
- CSA 70 J Oak Hills - \$100,000 for a pilot study for Chromium VI treatment. Total project cost is \$100,000.
- CSA 70 J Oak Hills - \$230,512 to complete water line extensions. Total project cost is \$230,512.
- CSA 70 J Oak Hills - \$150,000 to rehabilitate well #6. Total project cost is \$850,000.
- CSA 70 J Oak Hills - \$175,000 for water system chlorinators. Total project cost is \$175,000.
- CSA 70 J Oak Hills - \$1.2 million for phase II of radio read meter replacement project that was initiated in 2014-15. Total project cost is \$1.4 million.
- CSA 70 J Oak Hills - \$230,297 to complete service line replacements and meters in the Hi-Country area. This project was initiated in 2013-14. Total project cost is \$230,297.
- CSA 70 J Oak Hills - \$262,000 for well #4 improvements. This project was initiated in 2014-15. Total project cost is \$262,000.
- CSA 70 J Oak Hills - \$150,000 to construct transmission line from Site 2A to 3A. This project was initiated in 2014-15. Total project cost is \$150,000.
- CSA 70 J Oak Hills - \$65,512 to transfer funding to project 1628 for phase II of water line extensions. Total project cost is \$65,512.
- CSA 70 J Oak Hills - \$7,776 to transfer funding to project 1624 for phase II of water pipeline replacement. Total project cost is \$7,776.
- CSA 70 J Oak Hills - \$119,791 to install an enclosure around an existing well. This project was initiated in 2013-14. Total project cost is \$120,000.
- CSA 70 W-3 Hacienda - \$120,000 for the purchase of an office building. Total project cost is \$150,000.
- CSA 70 W-3 Hacienda - \$325,000 for a uranium treatment system. Total project cost is \$325,000.
- CSA 70 W-3 Hacienda - \$41,358 for radio read meter replacement project. This project was initiated in 2014-15. Total project cost is \$150,000.
- CSA 70 W-3 Hacienda - \$150,000 for mainline replacement project. This project was initiated in 2013-14. Total project cost is \$200,000.
- CSA 70 W-4 Pioneertown - \$4.3 million for completion of design phase and construct a 3.5 mile water pipeline, a 75,000 gallon reservoir and a 200 gallon per minute pump station. This project was initiated in 2013-14. Total project cost is \$4.6 million.
- CSA 70 W-1 Goat Mountain – (\$374,347) residual equity transfer out to reserves due to cancellation of meter replacement project.

The 2015-16 new projects will extend the useful life of facilities, ensure continued service of infrastructures, and decrease operating expenses in some cases.



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### Special Districts 2015-16 Capital Improvement Program Projects

Proj.	Location/ Address	Budget Book Group	Project Name-Description	CIP Log #	Fund	Proj #
1	Big Bear Alpine Zoo	Big Bear Valley Recreation and Park	Relocation Project - design, construct new zoo, and relocate existing zoo to the new site	1Z19	CRR	1Z19
2	Big Bear Alpine Zoo	Big Bear Valley Recreation and Park	Relocation Project - for lease payment at existing location until relocation has been completed	1Z19	CRR	1Z19
3	Big Bear Recreation and Park District	Big Bear Valley Recreation and Park	Big Bear General Park Improvements	1604	CSZ	1604
4	Big Bear Recreation and Park District	Big Bear Valley Recreation and Park	Ranch ADA Improvements	1633	CSZ	1633
5	Big Bear Recreation and Park District	Big Bear Valley Recreation and Park	Paradise Park	5012	CSZ	5012
6	Bloomington Recreation and Park District	Bloomington Recreation and Park	Kessler Park Improvements - multiple phased project to construct new facilities at an existing park including tot	0009	CNJ	0009
7	CSA 40 Elephant Mountain	General Districts	Tower Bracing and Stabilization	1601	CLY	1601
8	CSA 40 Elephant Mountain	General Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project	2005	CLY	2005
9	CSA 70 Countywide	General Districts	Snow Drop Road Project - Design and construct a new	4013	CLO	4013
10	CSA 70 CIP PROJECTS	General Districts	WAS Building		CJA	
11	CSA 70 D-1 Lake Arrowhead Dam	General Districts	McKay Park Improvements	1620	CSY	1620
12	CSA 70 D-1 Lake Arrowhead Dam	General Districts	Detention Basin - construct a detention basin	2048	CSY	2048
13	CSA 70 TV-4 Wonder Valley	General Districts	Power System - replace and update the existing TV translator	1Z31	CAL	1Z31
14	CSA 20 Joshua Tree	Park Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project	4017	CEW	4017
15	CSA 20 Joshua Tree	Park Districts	Community Center Renovation	1634	CEW	1634
16	CSA 20 Joshua Tree	Park Districts	Desert View Conservation Program - design and construct improvements for an interpretive trail system	1Z05	CFU	1Z05
17	CSA 29 Lucerne Valley	Park Districts	Visalia Park Playground	1635	CAF	1635
18	CSA 29 Lucerne Valley	Park Districts	Visalia Park General Park Improvements	1636	CAF	1636
19	CSA 18 Cedar Pines	Road Districts	Cedar Pine Park	5010	CKO	5010
20	CSA 59 Deer Lodge Park	Road Districts	Road Paving Project - rehabilitate and repave road	4010	CMS	4010
21	CSA 69 Lake Arrowhead	Road Districts	Road Paving Project - rehabilitate and repave road	3048	CFB	3048
22	CSA 70 R-39 Highland Estates	Road Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project	4014	RCK	4014
23	CSA 70 R-46 S. Fairway Dr.	Road Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project		CPY	
24	CSA 42 Oro Grande	Sanitation Districts	Sewer System Repairs (Phase II)	1600	EKA	1600
25	CSA 53B Fawnskin	Sanitation Districts	Collection System Repairs	1605	EAI	1605
26	CSA 53B Fawnskin	Sanitation Districts	Transfer funding to project 1605	4021	EAI	4021
27	CSA 53B Fawnskin	Sanitation Districts	Transfer funding to project 1605	5017	EAI	5017
28	CSA 53B Fawnskin	Sanitation Districts	Offcie Building	1606	EAI	1606
29	CSA 53B Fawnskin	Sanitation Districts	Manhole Raising and Rehab	1607	EAI	1607
30	CSA 70 GH Glen Helen	Sanitation Districts	Walkways and Fall Protection	1612	CXL	1612
31	CSA 70 GH Glen Helen	Sanitation Districts	Treatment Plant Upgrades	1613	CXL	1613
32	CSA 70 GH Glen Helen	Sanitation Districts	SCADA Alarms - install new SCADA alarms for the processing equipment at the Lytle Creek North	1Z42	CXL	1Z42
33	CSA 70 S-3 Lytle Creek	Sanitation Districts	Lift Station Renovation	1608	CCU	1608
34	CSA 70 S-3 Lytle Creek	Sanitation Districts	Sewer Plant Renovation- Clarifier	1609	CCU	1609
35	CSA 70 S-3 Lytle Creek	Sanitation Districts	Sewer Plant Renovation- Oxidation Ditch	1610	CCU	1610
36	CSA 70 S-3 Lytle Creek	Sanitation Districts	Creekside Line Relocation & Protection	1611	CCU	1611
37	CSA 79 Green Valley Lake	Sanitation Districts	CCTV Inspection & Repair of Sewer Lines	1614	ENF	1614
38	CSA 79 Green Valley Lake	Sanitation Districts	Manhole Raising and Rehabilitation	1615	ENF	1615
39	CSA 79 Green Valley Lake	Sanitation Districts	Lift Station Renovation	1616	ENF	1616
40	CSA 79 Green Valley Lake	Sanitation Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project	4006	ENF	4006
41	CSA 82 Searles Valley	Sanitation Districts	Pipeline Replacement	1617	EFF	1617



Special Districts  
2015-16 Capital Improvement Program Projects

Total Project Cost	NEW PROJECTS/FUNDING			CARRYOVER			2015-16 Recommended Requirements	Proj.
	Discretionary General Funding	Department/ Other Funding	Total New Projects	Discretionary General Funding	Department/ Other Dept Funding	Total Carryover Balances		
10,083,493		1,815,695	1,815,695		5,573,672	5,573,672	7,389,367	1
83,600			-		83,600	83,600	83,600	2
60,000		60,000	60,000			-	60,000	3
100,000		33,902	33,902		66,098	66,098	100,000	4
60,000		-	-		52,800	52,800	52,800	5
1,271,372			-		346,867	346,867	346,867	6
99,983		99,983	99,983			-	99,983	7
30,000		(20,637)	(20,637)		20,637	20,637	-	8
4,025,264		3,932,707	3,932,707		10,588	10,588	3,943,295	9
1,000,000		1,000,000	1,000,000			-	1,000,000	10
51,719		-	-		51,719	51,719	51,719	11
225,000		45,000	45,000		161,928	161,928	206,928	12
151,627		-	-		151,589	151,589	151,589	13
50,000		(31,803)	(31,803)		31,803	31,803	-	14
45,000		45,000	45,000			-	45,000	15
676,257		-	-		264,257	264,257	264,257	16
16,000		16,000	16,000			-	16,000	17
79,000		79,000	79,000			-	79,000	18
197,350			-		197,300	197,300	197,300	19
217,580			-		217,580	217,580	217,580	20
551,373			-		551,329	551,329	551,329	21
90,000		(72,879)	(72,879)		72,879	72,879	-	22
18,001		(18,001)	(18,001)		18,001	18,001	-	23
229,659		192,252	192,252		37,407	37,407	229,659	24
641,795		641,795	641,795		-	-	641,795	25
250,000		(213,724)	(213,724)		213,724	213,724	-	26
150,000		(150,000)	(150,000)		150,000	150,000	-	27
110,000		110,000	110,000			-	110,000	28
150,000		150,000	150,000			-	150,000	29
120,000		120,000	120,000			-	120,000	30
300,000		300,000	300,000			-	300,000	31
86,011			-		86,011	86,011	86,011	32
108,629		108,629	108,629			-	108,629	33
75,000		75,000	75,000			-	75,000	34
65,000		65,000	65,000			-	65,000	35
250,000		250,000	250,000			-	250,000	36
195,000		195,000	195,000			-	195,000	37
150,000		129,390	129,390		20,610	20,610	150,000	38
100,000		100,000	100,000			-	100,000	39
210,000		(84,441)	(84,441)		84,441	84,441	-	40
100,000		-	-		100,000	100,000	100,000	41



### Special Districts 2015-16 Capital Improvement Program Projects

Proj.	Location/ Address	Budget Book Group	Project Name-Description	CIP Log #	Fund	Proj #
42	CSA 82 Searles Valley	Sanitation Districts	Replace 50' of 4' Sewer Main	1638	EFF	1638
43	CSA 82 Searles Valley	Sanitation Districts	Replace 125' Sewer Main	1639	EFF	1639
44	CSA 82 Searles Valley	Sanitation Districts	Pioneer Point outfall replacement and repairs	4008	EFF	4008
45	CSA 64 Spring Valley	Sanitation Districts	Lakeview Lift Station Renovation	1631	EBL	1631
46	CSA 64 Spring Valley	Sanitation Districts	Collection System Repairs	1632	EBL	1632
47	CSA 64 Spring Valley	Sanitation Districts	Manhole Raising	1637	EBL	1637
48	CSA 64 Spring Valley	Sanitation Districts	Sewer Line Replacement	5016	EBL	5016
49	CSA 64 Spring Valley	Water Districts	Archway Renovations	1640	EDB	1640
50	CSA 42 Oro Grande	Water Districts	Ongoing Main Line Replacements (Phase II)	1602	EAV	1602
49	CSA 42 Oro Grande	Water Districts	Land Acquisition / Design - the purchase of land and design	2066	EAV	2066
50	CSA 42 Oro Grande	Water Districts	Reservoir 2 (Design) - the design of reservoir 2	2067	EAV	2067
51	CSA 42 Oro Grande	Water Districts	Transfer remaining funds to Reserves due to completion of phase one of meter line replacement project	2081	ELR	2081
52	CSA 42 Oro Grande	Water Districts	Transfer remaining funds to Reserves due to cancellation of 3MG Reservoir project		EDC	
53	CSA 64 Spring Valley	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	2049	CEK	2049
54	CSA 64 Spring Valley	Water Districts	Transfer out remaining funds to reserves at completion of project	2049	CEK	2049
55	CSA 64 Spring Valley	Water Districts	Transfer out of remaining funds to operating fund due to reclassification to a maintenance project	2043	CQS	2043
54	CSA 64 Spring Valley	Water Districts	Install pump motor	3041	CSJ	3041
55	CSA 64 Spring Valley	Water Districts	Pebble Beach Reservoir #1 - Rehabilitation	1626	EDB	1626
56	CSA 64 Spring Valley	Water Districts	Water System Chlorinators	1627	EDB	1627
57	CSA 64 Spring Valley	Water Districts	Well #4 Rehabilitation projects (Wells, Sand Strainer & Drainage)	5015	EDB	5015
58	CSA 64 Spring Valley	Water Districts	Well #7 - design and site prep for a new well to comply with CA Dept of Health Requirements for water storage in the district	1237	EDB	1237
59	CSA 70 CG Cedar Glen	Water Districts	Pipeline Replacement Project	1618	CRD	1618
60	CSA 70 CG Cedar Glen	Water Districts	Corrosion Control Study & Treatment	1619	CRD	1619
61	CSA 70 CG Cedar Glen	Water Districts	Water System Improvements	5014	CRD	5014
62	CSA 70 F - Morongo Valley	Water Districts	Uranium Treatment System	1623	CWD	1623
63	CSA 70 F - Morongo Valley	Water Districts	Water Meter and Line Replacements	5023	CWD	5023
64	CSA 70 J Oak Hills	Water Districts	Water Pipeline Replacement	1624	CCN	1624
65	CSA 70 J Oak Hills	Water Districts	Pilot Study for Chromium VI Treatment	1625	CCN	1625
66	CSA 70 J Oak Hills	Water Districts	Water Line Extensions	1628	CCN	1628
67	CSA 70 J Oak Hills	Water Districts	Well # 6	1629	CCN	1629
68	CSA 70 J Oak Hills	Water Districts	Water System Chlorinators	1630	CCN	1630
69	CSA 70 J Oak Hills	Water Districts	Radio Read Meter Phase II - replace existing manual read meters with radio read meters for more efficient and accurate meter measurement	4018	CCN	4018
70	CSA 70 J Oak Hills	Water Districts	Service Line Replacement/Meters (Hi-Country)	4019	CCN	4019
71	CSA 70 J Oak Hills	Water Districts	Well #4 Pump Improvements	5022	CCN	5022
72	CSA 70 J Oak Hills	Water Districts	Transmission Line 2A to 3A	5024	CCN	5024
73	CSA 70 J Oak Hills	Water Districts	Transfer funding to project 1628	1202	CJU	1202
74	CSA 70 J Oak Hills	Water Districts	Transfer funding to project 1624	1203	CQR	1203
75	CSA 70 J Oak Hills	Water Districts	Well House - install an enclosure around an existing well	2042	CQS	2042
76	CSA 70 W-3 Hacienda	Water Districts	Office Building	1621	EJQ	1621
77	CSA 70 W-3 Hacienda	Water Districts	Uranium Treatment System	1622	EJQ	1622
78	CSA 70 W-3 Hacienda	Water Districts	Radio Read Meter - replace existing manual read meters with radio read meters for more efficient and accurate	2056	EJQ	2056
79	CSA 70 W-3 Hacienda	Water Districts	Mainline Replacement	4020	EJQ	4020
80	CSA 70 W-4 Pioneertown	Water Districts	Offsite Pipeline Supply - design and construct a 3.5 mile water pipeline, a 75,000 gallon water reservoir, and a 200gpm pump station	1227	CQP	1227
81	CSA 70 W-1 Goat Mountain	Water Districts	Transfer funds to reserves due to cancellation of Meter Replacement project	4022	CCW	4022



Special Districts  
2015-16 Capital Improvement Program Projects

Total Project Cost	NEW PROJECTS/FUNDING			CARRYOVER			2015-16 Recommended Requirements	Proj.
	Discretionary General Funding	Department/ Other Funding	Total New Projects	Discretionary General Funding	Department/ Other Dept Funding	Total Carryover Balances		
26,650		26,650	26,650		-	-	26,650	42
25,000		25,000	25,000			-	25,000	43
375,816			-		367,525	367,525	367,525	44
330,000		330,000	330,000			-	330,000	45
500,000		250,000	250,000			-	250,000	46
100,000		100,000	100,000			-	100,000	47
400,000		105,026	105,026		276,090	276,090	381,116	48
150,000		150,000	150,000			-	150,000	49
150,000		150,000	150,000			-	150,000	50
110,500		37,208	37,208		73,292	73,292	110,500	49
107,000			-		106,794	106,794	106,794	50
79,980		(29,104)	(29,104)		29,104	29,104	-	51
2,369		(2,369)	(2,369)		2,369	2,369	-	52
634,230		900	900		631,930	631,930	632,830	53
		(474,953)	(474,953)		474,953	474,953	-	54
40,400		(40,400)	(40,400)		40,400	40,400	-	55
87,150			-		87,150	87,150	87,150	54
30,000		30,000	30,000			-	30,000	55
180,000		180,000	180,000			-	180,000	56
165,739			-		150,000	150,000	150,000	57
1,753,000		106,116	106,116		843,884	843,884	950,000	58
450,000		450,000	450,000			-	450,000	59
100,000		100,000	100,000			-	100,000	60
4,300,000		1,750	1,750		4,268,259	4,268,259	4,270,009	61
325,000		325,000	325,000			-	325,000	62
190,727		100,050	100,050		90,627	90,627	190,677	63
152,276		152,276	152,276			-	152,276	64
100,000		100,000	100,000			-	100,000	65
230,512		230,512	230,512			-	230,512	66
850,000		150,000	150,000			-	150,000	67
175,000		175,000	175,000			-	175,000	68
1,350,000		605,040	605,040		580,807	580,807	1,185,847	69
230,297		-	-		230,297	230,297	230,297	70
262,000		-	-		262,000	262,000	262,000	71
150,000		-	-		150,000	150,000	150,000	72
65,512		-	-		65,512	65,512	65,512	73
7,776		-	-		7,776	7,776	7,776	74
120,000		-	-		119,791	119,791	119,791	75
150,000		70,000	70,000		50,000	50,000	120,000	76
325,000		325,000	325,000			-	325,000	77
150,000		25,000	25,000		16,358	16,358	41,358	78
200,000		-	-		150,000	150,000	150,000	79
4,600,000		4,225,000	4,225,000		64,221	64,221	4,289,221	80
374,347		(374,347)	(374,347)		374,347	374,347	-	81
40,012,901	-	16,577,223	16,577,223	-	18,078,326	18,078,326	34,655,549	



## SPECIAL DISTRICTS DEPARTMENT 2015-16 RESERVES

DISTRICT TYPE		FUNDING SOURCES OPERATING TRANSFER						
DISTRICT NAME and PROJECT NAME	FUND DEPT	2015-16 REQUIREMENTS	FUND BALANCE	DISTRICT FUNDS	LOAN or GRANT	CDH	OTHER	
GENERAL DISTRICTS								
<u>CSA 70 Countywide Special Districts</u>								
Termination Benefits Reserve	SKW 105	2,511,741	2,511,741	0	0	0	0	
General Reserve	SKU 105	1,235,478	1,035,478	200,000	0	0	0	
General Reserve	CAN 105	4,663,775	4,663,775	0	0	0	0	
CSA Loan Fund	SKI 105	839,937	239,937	600,000	0	0	0	
North Etiwanda Trust Reserve	VFG 547	1,608,065	1,605,065	3,000	0	0	0	
District Totals		10,858,996	10,055,996	803,000	0	0	0	
TOTAL FOR GENERAL RESERVES		10,858,996	10,055,996	803,000	0	0	0	
PARK DISTRICTS								
<u>CSA70 P-17 Bloomington</u>								
Reserve Fund	SML 216	8,472	8,457	15				
District Totals		8,472	8,457	15	0	0	0	
TOTAL FOR PARK RESERVES		8,472	8,457	15	0	0	0	
ROAD DISTRICTS								
RESERVES MAINTAINED IN DISTRICT OPERATIONS BUDGET								
SANITATION DISTRICTS								
<u>CSA 42 Oro Grande</u>								
Capital Replacement Reserve	EAW 310	351,374	313,639	37,735			0	
Capital Expansion Reserve	EAZ 310	8,754	8,754	0	0	0	0	
District Totals		360,128	322,393	37,735	0	0	0	
<u>CSA 53 B Fawnskin</u>								
Capital Replacement Reserve	EAE 365	799,219	670,569	128,650	0	0	0	
Capital Expansion Reserve	EAK 365	176,419	175,579	840	0	0	0	
District Totals		975,638	846,148	129,490	0	0	0	
<u>CSA 64 Spring Valley Lake</u>								
Capital Replacement Reserve	EBR 420	2,161,089	1,858,470	302,619	0	0	0	
Capital Expansion Reserve	EBU 420	1,172,039	1,154,539	17,500	0	0	0	
District Totals		3,333,128	3,013,009	320,119	0	0	0	
<u>CSA 70 GH Glen Helen</u>								
Capital Replacement Reserve	ELI 306	2,341,966	1,989,790	352,176	0	0	0	
District Totals		2,341,966	1,989,790	352,176	0	0	0	
<u>CSA 70 S-3 Lytle Creek</u>								
Capital Replacement Reserve	ECM 305	833,456	733,374	100,082	0	0	0	
Capital Expansion Reserve	EFN 305	184,150	183,780	370	0	0	0	
District Totals		1,017,606	917,154	100,452	0	0	0	
<u>CSA 70 SP-2 High Country</u>								
Capital Replacement Reserve	EFU 490	499,207	450,396	48,811	0	0	0	
Capital Expansion Reserve	EFX 490	324,591	323,981	610	0	0	0	
District Totals		823,798	774,377	49,421	0	0	0	
<u>CSA 70 SP-7 Lenwood</u>								
Capital Replacement Reserve	ECZ 315	431,004	430,279	725	0	0	0	
Capital Expansion Reserve	ECU 315	122,119	122,119	0	0	0	0	
District Totals		553,123	552,398	725	0	0	0	
<u>CSA 79 Green Valley Lake</u>								
Capital Replacement Reserve	EFS 485	799,140	572,244	226,896	0	0	0	
Capital Expansion Reserve	EJS 485	30,963	30,557	406	0	0	0	
District Totals		830,103	602,801	227,302	0	0	0	
<u>CSA 82 Searles Valley</u>								
Capital Replacement Reserve	EIG 495	98,858	47,183	51,675	0	0	0	
Capital Expansion Reserve	EGB 495	256,607	256,007	600	0	0	0	
District Totals		355,465	303,190	52,275	0	0	0	
TOTAL FOR SANITATION RESERVES		10,590,955	9,321,260	1,269,695	0	0	0	



## SPECIAL DISTRICTS DEPARTMENT 2015-16 RESERVES

DISTRICT TYPE				FUNDING SOURCES OPERATING TRANSFER				
DISTRICT NAME and PROJECT NAME	FUND DEPT	2015-16 REQUIREMENTS	FUND BALANCE	DISTRICT FUNDS	LOAN or GRANT	CDH	OTHER	
STREETLIGHTS								
RESERVES MAINTAINED IN DISTRICT OPERATIONS BUDGET								
WATER DISTRICTS								
CSA 42 Oro Grande								
Capital Replacement Reserve	EAX 310	344,889	253,941	90,948	0	0	0	
Capital Expansion Reserve	EAT 310	134,108	134,108	0	0	0	0	
District Totals		478,997	388,049	90,948	0	0	0	
CSA 64 Spring Valley Lake								
Capital Replacement Reserve	EIV 420	2,226,039	1,469,811	756,228	0	0	0	
Capital Expansion Reserve	EBT 420	473,081	469,931	3,150	0	0	0	
District Totals		2,699,120	1,939,742	759,378	0	0	0	
CSA 70 CG Cedar Glen								
Capital Replacement Reserve	ELO 563	976,666	840,072	136,594	0	0	0	
Capital Expansion Reserve	ELN 563	16,788	14,761	2,027	0	0	0	
District Totals		993,454	854,833	138,621	0	0	0	
CSA 70 F Morongo Valley								
Capital Replacement Reserve	EIO 135	146,517	105,503	41,014	0	0	0	
Capital Expansion Reserve	EBX 135	140,486	140,136	350	0	0	0	
District Totals		287,003	245,639	41,364	0	0	0	
CSA 70 J Oak Hills								
Capital Replacement Reserve	EFO 165	1,626,550	1,050,257	576,293	0	0	0	
Capital Expansion Reserve	EFG 165	2,934,736	2,909,736	25,000	0	0	0	
Rate Stabilization Fund	EFZ 165	460,754	460,004	750	0	0	0	
District Totals		5,022,040	4,419,997	602,043	0	0	0	
CSA 70 W-1 Goat Mountain								
Capital Replacement Reserve	EFQ 345	0	321,965	-321,965	0	0	0	
Capital Expansion Reserve	EDY 345	0	334,964	-334,964	0	0	0	
District Totals		0	656,929	-656,929	0	0	0	
CSA 70 W-3 Hacienda								
Capital Replacement Reserve	EFT 350	152,970	84,332	68,638	0	0	0	
Capital Expansion Reserve	ECW 350	16,988	16,838	150	0	0	0	
District Totals		169,958	101,170	68,788	0	0	0	
CSA 70 W-4 Pioneertown								
Capital Replacement Reserve	EFW 360	119,397	88,207	31,190	0	0	0	
District Totals		119,397	88,207	31,190	0	0	0	
TOTAL FOR WATER RESERVES		9,769,969	8,694,566	1,075,403	0	0	0	
GRAND TOTAL FOR RESERVES		31,228,392	28,080,279	3,148,113	0	0	0	





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